754

1877-78

(Local Bds.

File No. 12.

refers

Items 1–14.

does refer

B

Statement of Receipts and Charges of District Funds.

complete

2/07

Judicial Dy

Memo

By Accounts Lands' Dpt.
of 3d May 1878, sub-
mitting Statement
showing the balance
remaining to the
credit of certain
Distt Funds and
those standing apart
thereto ———

Up to this
we have posted
the Budgets of the
five Districts in
the Astagram and
Nagaon Divisions
adopting the figures
already furnished
by Mr Hudson as
the Estimated Opening
Cash balances on

31 March last
as shown
the accompanying
abstract —

2. In the margin
Dist the estimated
opening balance
was first reported the
Rs 4000 and, awaiting
the State's sanction
it is
sanctioned, Rs 2868, so
that the balance
at in close of 1878/79
would be nil.
the Fund to the
Extent of Rs 2725.

3. As regards the
Balance of the Dy
Asst present state:
shows only Rs 11851
as the balance after
the Fund on 31 March

whereas the amount formerly reported was Rs 17581- The estimated balance at the close of the year ought now be Rs 5750+731 instead of Rs 731 entered in the Ledger.

4. Likewise there is a difference of Rs 3068 in the Chunnya Dt and of Rs 1069 in the Kadur Dt

In the Challakere Dt we estimated the opening balance as per last the amount now reported by the Dy asst is Rs 1552 in favor of the Dt

 In the

of there
balanced
:05- in favour
Fund while
mounts shown
nst the Wangalan
mittee Dr
Rs 63570 &
73 respectively
impossible
adjust these
e balances
the Estimated
:ceipts are
ady sufficient
defray the
ordinary Expenditure
nd final orders
may the Governor
th the Examiners
are closed

Ceylon - The Act
collection of a year
a more or less absorbe
by making some
adjustment when
the balance to the
of this last budget
no difficulty allowed
need be made in
Estimates already
prepared by the
Treasurer of
accounts. But the
so easily
can be supposed
other cases.

Ceylon 1/3 1/3

7. The foregoing orders were communicated to the Deputy Accountant General and other Officers concerned, in Pro No. 613-617 D/29th May/78, D.S. 146 with the observation that the passing of final orders on the subject would be deferred till the Examiner's accounts were finally closed and the correct balances reported to this office.

2. The D/ Accountant General having recently received the final accounts of the Examiner P. W. A, submits an abstract statement of Receipts & Charges of the District Funds, as adjusted in the books of his Office for 1877-78 and a similar statement for 1876-77.

9. The following is an abstract of the 2 statements submitted by the D/ Accountant General.

Particulars—	Bangalore &c.	Kolar	Tumkur	Mysore	Hassan	Shemoga	Kadur	Chitaldroog	Total.
Total Receipts of 1876-77	1,21,488	1,11,603	1,31,250	65,134	61,998	1,55,329	1,00,940	1,74,303	9,22,045
—Do— Charges —Do—	1,56,144	80,992	1,56,926	62,761	5	1,42,391	72,379	1,33,957	8,63,651
Balance on 1st April/77	against 34,656	30,611	against 25,676	2,373	3,897	12,938	28,561	40,346	Rat— 58,394
Receipts during 1877-78	1,71,328	1,00,828	1,09,988	34,447	33,066	1,10,044	40,113	52,972	6,52,786
Total Receipts during 1877-78	1,36,672	1,31,439	84,312	36,820	36,963	1,22,982	68,674	93,318	7,11,180
—Do— Charges —Do—	2,81,195	1,88,596	2,19,916	36,018	70,122	1,27,385	69,777	1,17,475	11,10,484
Balance on 1st April/78	against 1,44,523	against 57,157	against 1,35,604	802	against 33,159	against 4,403	[illegible] 1,103	against 24,157	Rat— 3,993

10. In explanation of the credits & charges connected with Relief Works, the Dy Acctt General states that during the year 1876-77 and the first seven months of 1877-78 all state grants for Relief works undertaken by Civil Officers were credited in the accounts to the Dt Funds, & the outlay on those works was in the first instance charged against those funds. Pursuant, however, to the orders of the Government of India mar[illegible] noted, which laid down specific rules for the allocation of the expenditure on works due to Famine Relief, it became necessary to cancel what had been done in the accounts & to redistribute the entire outlay afresh those accounts as follows. - -

× Rs. 1169 dy 14th June/77.
" 2144 dy 30th July/77.
" 2531 dy 11th December/77.
" 1131 dy 27th June/78.
" 3135 dy 3rd October/78.

1st Public Works Department on a/c of normal charges on works executed by Relief labor which would ordinarily be borne by the P. W. Budget.

2nd District Funds on a/c of normal charges on Relief works ordinarily belonging to those funds.

3rd Civil Department - Famine Relief - on a/c of loss arising to it of abnormal rates on works

works undertaken for relief or on which famine labor was employed, what belonged to P.W.D. or Dt. Fu

11. Mr. Hudson submits that in carrying out the above modes of adjustment, Rs. 2,55,766 which had been charged against the Dt. Funds in 1876-77 & Rs. 3,52,130 in 1877-78 were also recredited to them; & that on the other hand, the ordinary charges of works debitable to Dt. Funds & undertaken for purposes of relief whether by Civil or P.W. officers, were charged against the funds. The net result is represented by a charge of Rs. 134,702 in the year 1876-77 & Rs. 329,847 in 1877-78; and the effect of these charges has been to absorb the assets of the Dt. Funds of all the Districts, except Mysore which had a small balance of Rs. 802 on 31st March/78, whilst the others were in debt to the Public Revenues having debit balances on that date as shewn below—

Bangalore	1,44,523
Kolar	57,157
Tumkur	1,35,604
Bednur	33,159
Shemoga	4,403
Kadur	1,103
Chitaldroog	24,157
	4,00,106

12 The Dy Accountant Gl adds that it remains for the Chief Commissioner to determine how far these insolvent local funds shall be relieved of their debts; that paras 15 to 17 of the Government of India Resolution No. 2531 of 11th December '77 bearing on the subject, the passage quoted in the margin, indicate the course which the Government of India contemplated in regard to its own Provinces; and that it seems to him that the requirements of the case in Mysore will be met by relieving the local funds of such an amount of debt as will enable them, aided by their ordinary income and by an economical expenditure, to meet their requirements in the current year — 1878-79.

Para 17. "The Imperial Govt undertakes to guarantee provincial & Local Funds against insolvency & to make such a grant under the head Famine Relief, as will enable the Provincial Govt at the end of a famine to resume with efficiency the ordinary administration."

13. It is impossible to adjust at once the balances shown in para 11 above — I beg to suggest that in the case of the Shimoga and Kadur Distts the balance shown against them as noted when

Must maybe done
without Appendix;
to avoid being quite.

In the case of Chatisgarh
the debit appears
is heavy, the annual
Inst. on the D.F. Balance
I think. If there is no
Sep. balance, the Maj.
Sep. fund might be taken
upon. What are the balances?

Anticipated balances of
the Famine Funds on 1st April '79
as per Budget ——— Rs 1,752
-do — do — Irrigation
Famine Funds on 1st April '79 76,525
as per Budget ———
4000 × 7 = 28000
say 30000 Rs
for annum.

Why make Colonel
Pilcher's criticisms
the subject of
this long letter
in Sep. Famine debit
in Chattisgarh, and in
Berhampur, the D.F. income
is already inadequate

during the
the ensuing official
year (1879/80) with
regard to the balances
shown against the other
Districts which are very
large I am afraid that
more than 3 or 4 thousand
Rs could not be
saved each year out
of the receipts of each
District towards adjust-
ment of the balances.
At this rate it will
take some 12 years
before a complete
adjustment takes
place. The retrench-
ment Committee pro-
posed that the
contribution from Local
Funds towards Govt.'s
Famine debt
should be fixed at
a lac & half. It
has not been found
practicable to make

any Contribution
at all this year—
And as the Distt
Funds have now
been debited with
a portion of the Famine
Expenditure on Relief
works and as the
Cash balances shown
above have thus
adjusted it is hoped
Govt expect any
contribution from Local
Funds such as that
proposed by the
Retrenchment Comee—

14. In framing the
Distt Fund Budget
of the current year
a sum of Rs 29000
has been left un-
appropriated (vide
this Office No 2475 of
14 Nov last & 576 the
29 accounts Genl)

I beg to suggest that this sum be appropriated in equal proportions to the Bangalore and Mysore districts towards reducing the balances shown against those districts —

C. P. Trevelyan
4/11/76.

Including Shimoga
Kadur Chitaldroog &c
(see remarks at margin of
Para 13 above), the sums to
be provided for are

Cy. Bangalore	1,44,523
Kolar —	57,157
Tumkur	1,35,604
Hassan	33,159
	₹ 3,70,443
Deduct, Sum included in para 14 above	29,000
	₹ 3,41,443

As suggested by the Dewan
(see para 12 of his letter
in Index to guide the
Orders of this charge
the total of ₹ 3,41,443
can appear in the
Budget, leaving effect to
Orders of 17 Dec 76 ?

Mysore Chief Comm^rs office
Dated Bangalore January/79.

81

The Secretary to the
Government of India,
Financial Department
Simla

Adverting to para 17 of the Resolution of Government of India in the Financial Department, No 2531 dated 11th December/77, I am desired by the Chief Comm^r to submit for the information of His Excellency the Viceroy and Governor General of India in Council, copy of a letter No 4951 d/17th Ultimo from the Deputy Accountant General of Mysore, and to state that in apportioning the expenditure incurred on Famine Relief works in accordance with the instructions conveyed in the marginally noted orders, Rs 1,34,702 & 3,29,847 were debited to District Funds in 1876-77 & 1877-78

respectively

Financial Dep^t Resolution No 1169 d/14th June/77
— Do — Do — 2144 d/30th July/77
— Do — Do — 2531 d/11th Dec^r/77.
— Do — Do — 1131 d/27th June/78.
— Do — Do — 3135 d/3rd Oct^r/78.

respectively, the result of which has been to absorb the assets of the Dt. Funds of all the Districts with the exception of Mysore which had a small balance at credit of Rs 802 on 31st March/78 and to exhibit large balances against the other Districts as shewn under: —

Bangalore — 1,44,523
Kolar —— 57,157
Tumkur —— 1,35,604
Hassan —— 33,159
Shemoga —— 4,403
Kadur —— 1,103
Chitaldroog —— 24,157

Excluding Shemoga, Kadur, Chitaldroog Districts, the debits against which amount to Rs 29,663 and which will be met from the current years savings of either District or Irrigation Cess Funds, the sum which has to be provided for is Rs 3,70,443. Deducting from this, Rs 29,000 of the savings effected this year out of a grant-in-aid of Rs 40,000 made to Dt. Funds by the P.W.D, there still remains for adjustment the very large balance of Rs 3,41,443. The District Fund income

income of the Municipalities and other Districts is already inadequate to meet the ordinary expenditure and the income of the other districts also insufficient to meet their requirements. I am directed by the Chief Commissioner to solicit the sanction of the Government of India to an grant of Rs 341,443 under the head "Famine Relief", to enable the District officers to resume with efficiency the ordinary administration of District Funds.

I have &c

Secretary -

after this is passed
an order will be
issued drawing up
letter forwarding
terms for the adjust-
ment with the balance
Bhima and Shimsha
Indm Undertaking

Par elle, informa du
[illegible] du Jugeau
[illegible] Dubois de Jumpeau
[illegible] un acte dud. Jour
[illegible] enregistré au Bureau
[illegible] Mark Antoine Gaudy
[illegible] Bureau du Jugeau a
[illegible] Buffin du Jugeau
[illegible] Lehmann [illegible]
[illegible] Bureau, Enregistré
[illegible] informé à des Copies
[illegible]

No. 16, A. B.

MYSORE CHIEF COMMISSIONER'S OFFICE,

PUBLIC WORKS DEPARTMENT,

Dated Bangalore, 30th January 1875.

From

The Secretary to the Chief Commissioner

of Mysore.

To

The Secretary to the Government of India,

Public Works Department,

CALCUTTA.

SIR,

I have the honor, by desire of the Chief Commissioner, to forward herewith for the consideration and orders of His Excellency the Governor General in Council, the Budget of the Roads and Buildings' branch for the Mysore Public Works Department for 1875—76, amounting to Rs. 11,68,520, of which 10 lakhs are for the ordinary work of the Department, and the remainder Rs. 1,68,520, for the Water-Supply and Drainage works of Bangalore and Mysore, classed as "Extraordinary."

The reasons for increasing the limit for ordinary work from 9 to 10 lakhs, as also for exceeding the one lakh per annum, granted for Water-Supply works, will be shortly dealt with in detail in reply to your Office communications No. 219, E. I., dated 14th September 1874, and No. 305, E. I., dated 16th December 1874, forwarding an Extract from a Despatch from Her Majesty's Secretary of State, No. 87, R., dated 11th June 1874.

PART I.

Calls for no remark further than to observe that the classification of "Extraordinary" is only used in the sense of "Special," and not that of Code Chapter XVI. I. 7.

PART II.

MILITARY.

The amount assigned here Rs. 21,400, which is Rs. 8,400 in excess of that of the current official year, is but little over that of the previous one, and is considered necessary, in the interests of the Provincial Force, for housing which the Government of India saw fit in your Office letter No. 12, B, dated 4th January 1873, to assign Rs. 1,09,530. As observed last year, the delay in housing the troops is serious, and the provision therefore now made, very essential.

CIVIL BUILDINGS.

The total here, Rs 1,48,200, is nearly Rs. 30,000 in excess of the current official year; but as will be noted, the large amount, Rs. 22,500, is assigned for improving* the High School at Bangalore, and building a house for the Principal, both works having special reference to the proposals sent up in the course of the year, and which have met with the approval of Government, for establishing a branch in connection with the High School for training Natives for the Public Works, Forests, and Revenue Survey Departments. Most of the others, with the exception of the Revenue and Settlement Commissioner's Office (which is considered to be a work of pressing necessity) are buildings already in hand, which should be finished at the earliest possible date.

*Estimate, nearly ready, will be sent up immediately.

The estimate for the Raja's residence at Bangalore, funds for which are provided by transfer from the Palace Budget, will, as explained in another communication, be with Government in, it is hoped, about a month.

The minor work grant of Rs. 20,000 has hitherto been found not at all too much, l may it is, therefore hoped, be accepted.

For further explanations in reference to amounts assigned generally under Civil ildings, I am to refer to a communication now being addressed to Government in reply your Office No. 219, E. I., dated 14th September 1874.

COMMUNICATIONS.

The total proposed assignment here, Rs. 2,26,700, is Rs. 15,000 in excess of that the current official year. Nos. 21 to 24 being all portions of the through Shimoga-ydergher Ghat road, and already sanctioned, call for no remark further than that the oposed assignments are as high as the existing conditions of the labor market will mit of.

For the Begarhalla bridge, No. 25, a revised estimate, though not for a large nount, will be soon submitted.

Nos. 26, 27, 28, 31 and 33, though individually small, are very essential as providing r the elimination of some of the worst gradients on the old lines of road to which ney refer.

Nos. 29 and 30, works already sanctioned, call for no remark.

No. 32 provides for three very necessary improvements in the gradients of the upper portion of the Manjarabad Ghat.

Nos. 34, 35 and 36, being sanctioned works, call for no remark.

As regards No. 37, bridges on the Vastara-Bale-Honnur road, the estimate, having been examined and passed in the Central Office, will be submitted at once for the orders of the Government of India.

Nos. 39 and 40 are very essential bridges on District roads, the first being debited to Imperial, the second to Local Funds, as also No. 38.

Item No. 40, providing for a lump-sum grant of Rs. 40,000 to aid District Fund roads generally, is a new item in the Departmental Budget, the object of which has already been explained in this Office letter No. 136, A., dated 3rd December 1874, and will be again adverted to in replying to your Office No. 219, dated 14th September 1874. As portion of these grants may be made for maintenances, the requisite transfers can be arranged in the course of the year.

The proposed grant of Rs. 20,000 for Minor Works is that which has usually been assigned, and has proved to be the lowest sum that can be worked with under this head.

MISCELLANEOUS PUBLIC IMPROVEMENTS.

The only item here calling for remark is No. 42, Rs. 20,000, for laying down a five-inch iron pipe from the Karanji Tank in Mysore to the Fort and Palace, and chargeable to Palace Funds. The estimate has not as yet come up in detail; but as the work is one of considerable simplicity, while deemed to be one of pressing necessity, there will be no unnecessary delay in submitting the project for orders.

Under *Extraordinary*, a classification which will be more particularly adverted to in the reply to your Office No. 219, E. I., the Chief Commissioner desires to include works Nos. 43 and 44 for the Water-supply of Bangalore, and the Drainage-works of Mysore.

As regards the first, modifications in the sanctioned design are being adopted in view to substitute, as far as possible, stone lined channels, for iron pipes, where the flow is by gravitation, and thereby to save the outlay which, with the high quotations for the latter since submission of the original project, would otherwise be considerably

enhanced. Some little time may elapse before the revised project can be submitted; and in the meanwhile this brief explanation may, it is hoped, be accepted.

The Drainage project for the Town of Mysore, the estimate for which amounts to Rs. 53,000, is now under examination in the Central Office, and will be submitted without any delay.

REPAIRS.

MILITARY.

The slight enhancement of Rs. 3,000, above the Rs. 7,000 assigned for current official year, is considered to be indispensable, as the last severe monsoon proved very injurious to the lines of the Mysore Force.

COMMUNICATIONS.

The amount here provided, Rs. 3,00,000, is Rs. 19,000 in excess of that of the current official year. This is in great measure due to the manner in which, for the next three years, it is proposed to deal with the Manjarabad Ghat, on the special recommendation of the Chief Engineer after his late personal inspection of that work. By the enhancement thus provided for, many of the defects of this great line of communication will be conveniently rectified, and subsequently a return to the existing reduced maintenance allowance may be looked for.

ESTABLISHMENT.

The amount under ordinary, *viz.*, Rs. 2,47,700, is Rs. 24,000 in excess of the charge for the current official year. This is due chiefly to the scale of establishment, and promotions lately sanctioned by the Government of India, Notification No. 1565—283, dated 10th September 1874.

The charge under Extraordinary, Rs. 31,520, provides for the Water-supply and Drainage Divisions for Bangalore and Mysore, the general sanction for which has been accorded in your communication No. 40, A. G., dated 16th January 1875.

The debits under "Direction" and Accounts against the Irrigation Branch and Coorg Budgets being analogous to those of the current official year, which have already been approved of, call for no remark.

TOOLS AND PLANT.

The entries here call for no remark, except that Rs. 10,000 is provided for Water-supply schemes.

I have the honor to be

Sir,

Your most obedient Servant,

R. H. SANKEY, *Lieut.-Col., R. E.,*
Secretary to the Chief Commr. of Mysore,
Public Works Department.

BUILDINGS AND ROADS BRANCH.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF THE

ADMINISTRATION OF THE GOVERNMENT OF MYSORE,

FOR THE YEAR

1875-76.

CONTENTS.

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(BUILDINGS AND ROADS' BRANCH)

GOVERNMENT OF MYSORE.

BUDGET ESTIMATE OF THE PUBLIC WORKS DEPARTMENT.

FOR 1875—76.

PART I.

ABSTRACT OF THE ESTIMATED CHARGES FOR PUBLIC WORKS FOR THE YEAR FROM 1ST APRIL 1875, TO 31ST MARCH 1876.

CLASSIFICATION.		References to Detailed Estimate.	Estimate.		Total.	
			1875-76.	1874-75.	1875-76.	1874-75.
ORDINARY—						
Military ...	Original Works.	Part II	21,400	13,000		
	Repairs ...	,, III	10,000	7,000	31,400	20,000
Other Services—						
Civil Buildings ...	Original Works.	,, II	1,48,200	1,18300		
	Repairs ...	,, III	20,000	20,000		
Communications ...	Original Works.	,, II	2,26,700	2,11,700		
	Repairs ...	,, III	3,00,000	2,81,290		
Miscellaneous Public Improvements ...	Original Works.	,, II	5,000	5,000		
	Repairs ...	,, III	1,000	...		
					7,00,900	6,36,290
Extraordinary do ...	Original Works.	,, II	1,27,000	...		
					1,27,000	...
Ordinary	Establishment...	,, IV	2,47,700	2,23,710		
					2,47,700	2,23,710
Extraordinary ...	Establishment...	,, IV	31,520	...		
					31,520	...
Ordinary	Tools and Plant...	,, V	20,000	20,000		
					20,000	20,000
Extraordinary ...	Tools and Plant..	,, V	10,000	...		
					10,000	...
ORDINARY ...	Original Works	...	...	...	4,01,300	3,48,000
	Repairs	...	...	...	3,31,000	3,08,290
	Establishment	...	...	...	2,47,700	2,23,710
	Tools and Plant	...	...	...	20,000	20,000
EXTRAORDINARY ...	Original Works	...	...	...	1,27,000	...
	Establishment	...	...	...	31,520	...
	Tools and Plant	...	...	...	10,000	...
Total.....	Ordinary	...	...	...	10,00,000	9,00,000
	Extraordinary	...	...	...	1,68,520	...
					11,68,520	9,00,000
				Net increase.....	2,68,520	

CHARGES TO BE INCURRED BY PUBLIC WORKS DEPARTMENT FROM IMPERIAL, DISTRICT, AND PALACE FUNDS AS DETAILED WITHIN.

		1875—76.					
		Original Works.	Repairs.	Establishment.	Tools and Plant.	Total.	1874-75.
IMPERIAL FUNDS.							
Ordinary Expenditure in India...	Buildings and Roads	4,01,300	3,31,000	2,47,700	20,000	10,00,000	9,00,000
	Irrigation ...	...	...	17,150	...	17,150	21,285
	Coorg ...	..	...	5,330	...	5,330	5,375
Total Ordinary.....		4,01,300	3,31,000	2,70,180	20,000	10,22,480	9.26,660
Extraordinary Expenditure in India ...		1,27,000	...	31,520	10,000	1,68,520	...
District Funds		8,500	7,927	...	...	16,427	11,227
Palace Funds		60,000	...	...	...	60,000	...
Grand Total.....		5,96,800	3,38,927	3,01,700	30,000	12,67,427	9,37.887

BUILDINGS AND

GOVERNMENT

PART

DETAIL OF ESTIMATE FOR

PROJECTS.

Executive Division.	No.	Locality.	Description.
			MILITARY.
Nagar ...	1	Shimoga ...	... Huts for Savar and Barr and Place of Arms ... ...
Nundydroog ...	2	Bangalore ...	... Drains in connection with Barr lines at Bangalore
			Total Military.....
			CIVIL BUILDINGS.
Ashtagram ...	3	Belur ...	... Taluk Cutcherry ... ...
Nagar ...	4	Yedahalli ...	... Taluk do ... ...
Nundydroog ...	5	Bagepalli ...	... Do do ... ...
Do ...	6	Kolar ...	... Do do and Munsiff's Court ... ...
Kadur ~~Ashtagram~~ ...	7	Mudgere ...	... Peshkar's do ... ...
Nundydroog ...	8	Bangalore ...	... Revenue and Settlement Office ... ...
Do ...	9	Túmkúr ...	... Sadar Distillery ... ...
Do ...	10	Bangalore ...	... Improvements to the Commissioner's Cutcherry ...
Nagar ...	11	Chikmagalur	... Judicial Assistant's Court and Treasury ... ...
Ashtagram ...	12	Hassan ...	... District Jail ... ...
Nagar ...	13	Chitaldroog ...	... Civil Hospital ... ...
Do ...	14	Chikmagalur	... Do ... ...
Nundydroog ...	15	Bangalore ...	... Residence for the Principal of the Government High School
Do ...	16	Do ...	... Enlargement of the Government High School ...
Ashtagram ...	17	Húnsúr ...	... Village school-house ... ...
Nundydroog ...	18	Bangalore ...	... Clock Tower in front of Public Offices ... ...
Do ...	19	Do ...	... New Museum ... ...
Do ...	20	Do ...	... Improvements to the house purchased for His Highness the Maharaja of Mysore ... ...
			Grant for Minor Works.....
			Total Civil Buildings.....

ROADS' BRANCH.)

OF MYSORE.

II.

ORIGINAL WORKS FOR 1875—76.

Amount of Estimate	Computed Expenditure up to 31st March 1875.	Estimate, 1875—76.	No.	Remarks or References.
1,09,530	23,570	18,000	1	An estimate for Rs. 1,09,530 has been sanctioned by Government of India in No. 12, B, of the 4th January 1873, for constructing houses and huts for Mysore Local Force.
~~3,415~~	...	3,400	2	~~Project~~ sanctioned by the Chief Commissioner. in No. 1001 of 26th April 75.
		21,400		
~~11,584~~	8,334	3,200	3	Revised Estte: Sanctioned by Chief Comr in No. 927 of 13th April 75. Sanctioned by the Chief Commissioner in Secretary's No. 963 of the 16th May 1873.
15,677	...	~~5,000~~	4	Project sanctioned by the Chief Commissioner.
~~6,000~~	...	7,000	5	Estte: — Do — do — in No. 991 of 23d April 75
13,000	...	7,500	6	Do do
~~4,800~~	2,800	2,500	7	Revised Estte: Sanctioned by the Chief Comr in No. 1263 of 31st May 1875. Sanctioned by the Chief Commissioner in No. 358 of 24th February 1874. Revised estimate under preparation.
15,000	...	~~15,000~~	8	Project sanctioned by the Chief Commissioner.
8,000	...	~~8,000~~	9	Do do
56,244	41,000	15,000	10	Sanctioned by Government of India in No. 152, B. C. of the 7th April 1873.
13,200	10,000	3,000	11	Sanctioned by the Chief Commissioner in Secretary's No. 1222 of the 20th June 1873.
36,350	24,850	11,500	12	Sanctioned by Government of India in No. 196 B. C. of the 12th May 1873.
8,000	5,000	3,000	13	Sanctioned by the Chief Commissioner, *vide* Secretary's No. 427 of 5th March 1874.
~~4,800~~	...	3,000	14	~~Project~~ sanctioned by the Chief Commissioner. in No. 1487 of 29th June 1875.
12,500	...	~~12,500~~	15	Do do
~~38,000~~	...	~~10,000~~	16	Sanctioned by the Govt of India vide Secty's No. 170 B of the 22d May 1875. Estimate will shortly be submitted to Government.
4,090	3,000	1,000	17	Sanctioned by the Chief Commissioner in No. 7006 of 3rd November 1870.
~~40,000~~	9,000	1,000	18	~~Project~~ sanctioned by the Chief Commissioner. in No. 1060 of 1st May 1875.
35,000	15,000	20,000	19	Sanctioned by Government of India in No. 204, B. C. of the 30th April 1874.
66,148	30,000	40,000	20	Estimate under preparation, and will shortly be submitted to Government; charge debitable to Palace Faunds. Sanctioned by the Govt of India vide Secty's No. 178 B of 28th May 1875.
~~13,738~~	...	20,000		
		1,88,200		

Imperial Funds ... 1,48,200
Palace Funds ... 40,000

Total.....1,88,200

DETAIL OF ESTIMATE FOR

PROJECTS.

No.	Locality.	Description.
		COMMUNICATIONS.
... 21	Hyderghar Ghat-Shimoga road ...	1st Section—Opening out the Hyderghar Ghat
... 22		2nd " Hulikal-Nagar road
... 23		3rd " Nagar-Kulur Katte road
... 24		Bridges over Surlamuki and Western Ghat rivers (on No. 2 Section above)
... 25		Begarhalla bridge
... 26		Deviation at Bangode on Shimoga-Agumbe road
... 27		Improving the Tarikere-Agumbe road
... 28		Improvements to Shimoga-Arsikere road
... 29		Bridges on the Anenahal-Mudgere road
... 30		Bridges and Tunnels on the Mysore-Manantoddi road
... 31		Improving the Hasanur Ghat road ...
... 32		Alteration of the Manjarabad Ghat road
... 33		Improving the Mysore-Cannanore road
... 34		Kodikal Ghat approaches
... 35		Vastara-Hariharpur road, 4th Section, from Balehonnur-Pargunjikatte ... ...
... 36		Raising to standard the Chikmagalur-Belur road
... 37		Masonry Bridges on Vastara-Balehonnur road
... 38		Improving Avarehalla Ghat, and constructing Tunnels on the Chikmagalur-Jangal road ...
... 39		Bridge across the frontier stream on the Meddur-Huliyurdurga road ... ...
... 40		Bridges on the Sira-Amarapur road
... 41		Contribution to District Funds ... ...
		Grant for Minor Works .....
		Total Communications ... ...
		MISCELLANEOUS PUBLIC IMPROVEMENTS.
		Laying iron pipes from Karanji Tank to Palace ...
		Grant for Minor Works ...
		Total Miscellaneous Public Improvements..

Ashtagram ... 42 Mysore

ORIGNIAL WORKS FOR 1875—76 (*Continued.*)

Amount of Estimate	Computed Expenditure up to 31st March 1875	Estimate, 1875—76	No.	Remarks of References.
75,000	58,752	12,000	21	Sanctioned by Government of India in Secretary's No. 273, B—C, of the 19th May 1870.
1,14,129	48,415	20,000	22	Do do do do No. 520, B—C, of the 24th December 1874.
90,000	40,213	15,000	23	Do do do do No. 32, B—C, of the 18th January 1873.
31,420	10,000	15,000	24	Do do do do No. 123, B—C, of the 12th March 1874.
51175 ~~25,750~~	27,779	3,000	25	Do do do do No. 53, B—C, of the 5th February 1873. Revised estimate ~~under preparation~~. Sanctioned by the Govt. of India vide No. 2066 of 6th July 1875.
3,000	...	~~3,000~~	X26	Project sanctioned by the Chief Commissioner.
14,512	...	~~10,000~~	X27	Estc:—Do — do — do — in No. 447 of 19th February 1875.
11,279	..	5,000	28	Estc: Do — do — do — in No. 446 of 19th February 1875.
X 30210 ~~10,100~~	6,100	13,000	29	Comparative Statements Sanctioned by the Govt. of India in No. 2296 of 10th and 17th
14202 ~~14,720~~	10,720	4,000	30	Sanctioned by the Chief Commissioner in Secretary's Nos. 451 and 872 of the 28th February and 2nd May 1873.
5,653	...	5,600	31	Sanctioned by the Chief Commissioner in Secretary's No. 1804 of the 20th August 1874. Revised Estc: Sanctioned by the Govt. vide No. 1235 of 26th May 75. ~~Project~~ sanctioned by the Chief Commissioner. in No. 444 of 19th February 1875.
5,000	2,000	3,000	32	Do — do — do — in No. 1989 of 31st August 1875.
3,244	...	3,200	33	Estimate Do — do — do — in No. 445 of 19th February 1875.
65,935	50,000	3,000	34	Sanctioned by Government of India in Secretary's No. 396, B—C, of the 1st November 1871.
75,575	15,000	27000 ~~30,000~~	X 35	Do do do do No. 129, B—C, of the 13th March 1874.
16,400	10,000	6,400	36	Sanctioned by the Chief Commissioner in Secretary's No. 412 of the 4th March 1874.
28530 ~~38,000~~	...	6000 ~~10,000~~	X37	Estimate under examination, and will be submitted to Government at once. Sanctioned by the Govt. of India vide No. 1210 of 19th April 1875.
3,247	1,700	1,500	38	Sanctioned by the Chief Commissioner in Secretary's No. 2550 of the 28th January 1875. Debitable to District Funds.
8,565	3,000	5,500	39	Sanctioned by the Chief Commissioner in Secretary's No. 2478 of the 31st October 1874.
15,022	...	7,000	40	Do do do do No. 2651 of the 15th November 1874. Debitable to District Funds.
...	...	~~40,000~~	X41	*Vide* Covering letter.
...	...	20,000	...	
				Imperial Rs. 2,26,700
...	...	2,35,200	...	District Funds 8,500
				2,35,200
...	...	20,000	42	Debitable to Palace Funds. Estimate will be shortly submitted.
...	...	5,000	...	
				Imperial Funds 5000
				Palace Funds 20,000
...	...	25,000	...	25,000

X Submitted to Govt. of India with No. 1210 C. of 19th April 1875.

DETAIL OF ESTIMA

Executive Division.	No.	Locality.	PROJECTS. Description.
			EXTRAORDINARY.
			Miscellaneous Public Improvements.
Nundydroog Division.	43	Bangalore	.. Water-supply project ... ...
Ashtagram Do.	44	Mysore ..	... Do do do and Drainage ...
			Total Extraordinary Miscellaneous Public Improvements..

ABSTRACT OF THE GRANTS PROPOSED FOR ALL
BURSED BY PUBLIC WORKS

Main Heads.		
Military		
Civil Buildings		
Communications		
Miscellaneous Public Improvements...	Ordinary	...
	Extraordinary	...
Total ...	Ordinary	Rs. 4,01,300
	Extraordinary	Rs. 1,27,000

ORIGINAL WORKS FOR 1875—76. (*Continued.*)

Amount of Estimate	Computed Expenditure up to 31st March 1875.	Estimate, 1875—76	No.	Remarks or References.
		61,480		
5,69,257	15,000	~~1,00,000~~	43	Sanctioned by the Government of India, *Vide* Secretary's No. 688, B—C. of the 23rd August 1870.
54,555 ~~54,000~~	...	27,000	44	Estimate under consideration and will be shortly submitted. Sanctioned by the Govt of India vide Secty's No 149 dt. of 15th May 75
		1,27,000		

ORIGINAL WORKS TO BE DIS-
DEPARTMENT.

Imperial.	District Funds.	Palace Funds.	Total.
21,400	...	...	21,400
1,48,200	...	40,000	1,88,200
2,26,700	8,500	...	2,35,200
5,000	...	20,000	25,000
1,27,000	...	...	1,27,000
5,28,300	8,500	60,000	5,96,800

BUILDINGS AND ROADS BRANCH.

GOVERNMENT OF MYSORE.

PART III.

DETAIL OF ESTMATE FOR REPAIRS FOR 1875—76.

Executive Division.	Particulars.		Estimate, 1875—76. Amount.	Total.	Estimate, 1874—75. Amount.	Total.
	Military.					
	Repairs to Barr-Huts, &c. at Bangalore, Kolar, Hassan, Chitaldrug and other stations	...	10,000		7,000	
	Total Military	...		10,000		7,00
	Civil Buildings.					
Nundydroog Division	... Repairs to Revenue, Judicial, Educational, and Department Public Works Buildings	..	12,000		12,000	
Astagram Division	... Repairs to do	do	... 3,000		3,000	
Nagar Division	.. Repairs to do	do	... 3,000		3,000	
Kadur Division	... Repairs to do	do	... 2,000		2,000	
	Total Civil Buildings.....		...	20,000	...	
	Communications.					
Nundydroog Division	... Bangalore-Bellary Road, [illegible] Talukar, 83 miles at Rs. 250 with 5 per cent	...	21,758		3498 Bangalore 6825 Tumkur 21,758	
	Road from Bangalore to [illegible] boundary, 43 miles at Rs. 250 with 5 per cent	...	10,762			10,
	Suburban roads in Bangalore	...	...	2,500		
	Road from Bangalore to Mysore frontier, 16 miles at Rs. 100 with 5 per cent	...	3,118			3,11
	Bangalore-Bellary Road, viâ Devanhalli, 31 miles at Rs. 100 with 5 per cent	...	...	6,405		6,105
	Road from Bangalore to Palamanair frontier, 68 miles at Rs. 100 with 5 per cent	...	7,140			7,110
	Road from Nelamangala to Yedivur, and Kunigal, 40 miles.	Nelamangala-Kunigal road, 25 miles at Rs. 100 Kunigal-Yedivur road, 15 miles at Rs. 150	with 5 per cent		2835 4725 5,460 7560	5,460
	Half of Kolar-Soopur road, *i. e.* from junction with Cuddapa road to Kolar, about 16 miles at Rs. 90 with 5 per cent		...	1,512		1,51
	Cuddapa Road from Hoskote to junction with Kolar-Soopur road 19 miles at Rs. 100 with 5 per cent.		...	...	1,995	1,9
	Tumkúr-Shimoga road to Arsikere boundary, 62½ miles at Rs. 180 with 5 per cent		...	11,160	13065	11,8
	Carried over.....			79,540		79,

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875—76. (*Continued*)

Executive Division.	Particulars.	Estimate, 1875—76. Amount.	Estimate, 1875—76. Total.	Estimate, 1874—75. Amount.	Estimate, 1874—75. Total.
	Brought forward.....	79,540		79,540	
	Communications (*Continued.*)				
Nundydroog Division.	Túmkúr-Kunigal Road, 25 miles at Rs. 100 with 5 per cent	2,625		2,625	
	Special Repairs to Roads and Drains, &c. ...	9,253		7,304	
			91,418		89,469
Ashtagram Division.	Mysore-Bangalore Road, 42 miles at Rs. 200 with 5 per cent	8,820		8,820	
	Mysore-Cannanore Road, 43½ miles at Rs. 150 with 5 per cent	6,851		6,851	
	Húnsúr-Fraserpet Road, 24 miles at Rs. 150 with 5 per cent	3,780		3,780	
	Seringapatam-Yelwal Road, 11 miles at Rs. 100 with 5 per cent	1,155		1,155	
	Mysore-Nilgiri Road, 54 miles at Rs. 150 with 5 per cent	8,505		8,505	
	Seringapatam-Arsikere Road, 69 miles. Seringapatam-Hassan Road, 10 miles at Rs. 100. Chirkulli to Arsikere metalled, 59 miles at Rs. 100. With 5 per cent	7,245		7,245	
	Seringapatam-Bellary Road, 8½ miles at Rs. 100 with 5 per cent.	892		892	
	Mysore-Hasanur Ghat Road, 45 miles. From Hasanur Ghat frontier, 14 miles at Rs. 150 with 8 per cent and the rest 31 miles at Rs. 80 with 5 per cent. ...	2190 / 2682 = 4,872		4,872	
	Manjarabad Ghat, 21 miles at Rs. 900 with 5 per cent.	19,845		6,615	
	Yediyur-Saklespur Road, 81 miles at Rs. 175 with 5 per cent	14,884		14,884	
	Road from Hassan to Belur, unmetalled, 22 miles at Rs. 90 with 5 per cent	2,126		2,126	
	Gundlupet-Sultan's Battery Road, 22½ miles at Rs. 50 with 5 per cent	1,181		1,181	
	Mysore-Manantody Road, 56 miles. From Imperial Funds 22 miles at Rs. 150 with 5 per cent, Rs. 3,465. From District Funds, 34 miles at Rs. 150 with 5 per cent Rs. 5,355...	8,820		8,820	
	Special Repairs to Roads and Drains, &c. ...	12,000		10,945	
			1,00,976		86,691
Nagar Division ...	Shimoga-Arsikere Road, 24 miles at Rs. 200 with 5 per cent	5,040		5,040	
	Shimoga-Harihar Road including one mile of cross road at Shimoga, 51 miles at Rs. 135 with 5 per cent	3526 / 3,400 = 7,229		7,229	
	Shimoga-Sagar Road, 53 miles at Rs. 120 with 5 per cent	6,678		6,678	
	Carried over.....	18,947		18,947	

Rs. 95,621 ... Imperial
5,355 ... District Funds
1,00,976

Rs. 81,336 ... Imperial
5,355 ... District Funds
86,691

* Shimoga Hornally
** Harihar Hornally

* Rs 300 should be allowed per mile per metre for the road between Seringapatam & Anjanur — vide Chief Engrs No 4068 of 29th June 1875 to the Executive Engr

Look to this when preparing Budget for 1876-77

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875—76. (*Continued*)

Executive Division.	Particulars.	Estimate, 1875—76. Amount.	Estimate, 1875—76. Total.	Estimate, 1874—75. Amount.	Estimate, 1874—75. Total.
	Brought over.....	18,947		18,947	
	Communications (*Continued.*)				
Nagar Division...	Shimoga-Agumbe Road, 58 miles at Rs. 180 with 5 per cent	10,962		10,962	
	Tarikere-Agumbe Road, 58 miles at Rs. 120 with 5 per cent	7,308		7,308	
	Túmkúr-Bellary Road, 88 miles at Rs. 200 with 5 per cent	18,480		18,480	
	Chitaldroog-Harihar Road, including cross road through Harihar, 77 miles. { Chitaldroog-Hiriyur Road, 24 miles at Rs. 150. = 3780; Chitaldroog-Harihar Road, 48 miles at Rs. 150. = 7560; Cross Road through Harihar, 5 miles at Rs. 100. = 525 } With 5 per cent.	11,865		11,865	
	Hyderghar Ghat, 7 miles and 3 furlongs at Rs. 90 with 8 per cent	717		717	
	Special Repairs to Roads and Drains, &c. ...	13,000		11,524	
			81,279		79,803
Kadur Division...	Chikmagalur-Kodikal Ghat Road, from Chikmagalur to Kotigar, 30 miles at Rs. 150 with 5 per cent	4,725		4,725	
	Bhund Ghat, 8 miles at Rs. 500 with 5 per cent.	4,200		4,200	
	Shimoga-Arsikere Road, 42 miles at Rs. 200 with 5 per cent	8,820		8,820	
	Belur-Chikmagalur Road, 13 miles at Rs. 100 with 5 per cent	1,365		1,365	
	Tarikere-Chikmagalur Road, 35 miles at Rs. 150 with 5 per cent	5,512		5,512	
	Basavankote Ghat, 6½ miles at Rs. 100 with 5 per cent	682		682	
	Handi-Aldur Road, 4½ miles at Rs. 80 with 5 per cent	378		378	
	Kadur-Chikmagalur Road, 24½ miles at Rs. 100 with 5 per cent, (From District Funds) ...	2,572		2,572	
	Special Repairs to Roads and Drains, &c. ...	6,000		5,000	
			34,254		33,254
	Imperial Rs. 3,00,000; District Funds „ 7,927; 3,07,927 } Total Communications ...	...	3,07,927	Imperial	2,81,290
				District Funds.	7,927
					2,89,217
	Miscellaneous Public Improvements.			...	
	Repairs to Miscellaneous Public Improvements ...	1,000	...		...
	Total Miscellaneous Public Improvements		1,000		
	Imperial Rs. 3,31,000; District Funds „ 7,927; 3,38,927 } Total Repairs ...	...	3,38,927	Imperial	3,08,290
				District Funds.	7,927
					3,16,217

Rs. 31,682 + 2,572 = 34,254 — Imperial District Funds „ — Rs. 30,682 + 2,572 = 33,254

BUILDINGS AND ROADS' BRANCH.

GOVERNMENT OF MYSORE.

PART IV.

DETAIL OF ESTIMATE FOR ESTABLISHMENT FOR 1875—76.

Number. 1874-75.	Number. 1875-76.	Particulars.	Salary of Office.	Estimate, 1875—76. Per Mensem.	Per Annum.	Total.	Estimate, 1874—75. Charges per Annum.
		DIRECTION.					
		Office of Chief Engineer and Secretary.					
1	1	Chief Engineer, 2nd Class	2,000				
		Net Military Pay of Lieut.-Colonel ...	243½				
				2,243½	26,922		
		Office Establishment.				26,922	26,922
7	4	Clerks	20to 237½	412½			
2	2	Record-keepers	20 to 35	55			
2	2	Indexer and Diarist	25 to 40	65			
3	3	Draughtsmen	40 to 80	170			
2	2	Calculators	20 to 60	80			
2	2	Munshi and Mutchi	15 to 20	35			
3	3	Pressmen	5 to 10	24			
1	1	Daffedar	10	10			
7	6	Peons	7	42			
		Personal Allowance of 4 individuals		102½			
29	25			996			
					11,952		
						11,952	13,044
		Total Salaries.....	...	...	...	38,874	39,966
		Travelling Allowances.....	...	...	...	1,100	1,074
		Contingencies.....	...	...	...	1,526	1,980
		Total Direction.....	...	...	...	41,500	43,020
		CONSTRUCTION.					
		Buildings and Roads Divisions.					
		Engineer Establishment.					
	1	Executive Engineer, 1st Grade	950	950	11,400		
0	1	Do do do (for four months)	950	950	3,800		
1	2	Do 2nd do	80	1,600	19,200		
1	1	Do 3rd do	650	650	7,800		
1	1	Do 4th do	550	550	6,600		
		Carried over.....	...	...	48,800		

DETAIL OF ESTIMATE FOR ESTABLISHMENT FOR 1875—76 (*Continued.*)

Number. 1874-75.	Number. 1875-76.	Particulars.	Salary of Office.	Estimate, 1875—76. Per Mensem.	Per Annum.	Total.	Estimate, 1874—75. Charges per Annum.
		Brought over.....			48,800		
		CONSTRUCTION (*Continued.*)					
2	4	Assistant Engineers, 1st Grade ...	450	1,800	21,600		
5	2	Do do 2nd do	350	700	8,400		
		Military Pay of 2 Captains and 1 Lieutenant.	...	...	3,080		
						81,880	62,160
		Furlough Pay	...	...	2,700	2,700	7,850
9	12					84,580	70,010
		Upper Subordinate Establishment.					
0	1	Sub-Engineer, 1st Grade	400	400			
0	1	Do 2nd do	300	300			
1	0	Supervisor, 1st Grade	...	...			
2	3	Do 2nd do	150	450			
3	3	Overseers, 1st Grade	85 to 100	270			
2	1	Do 2nd do	80	80			
2	1	Do 3rd do	60	60			
		Military Pay and Allowances	...	82			
		Sub-Divisional Allowances	...	300			
10	10			1,942			
					23,304		
		Road Overseers.				23,304	17,160
3	4	Road Overseers, 2nd Grade	80	320			
6	5	Do 3rd do	60	300			
9	9			620			
					7,440		
						7,440	7,200
		Lower Subordinate Establishment.					
		Sub-Overseers (Money limit)	...	600	7,200		
		Do Temporary	...	...	3,000		
						10,200	10,200
		Petty Establishment.					
2	2	Dressers	40 to 45	85	1,020		
1	1	Store-keeper	70	70	840		
7	7	Do	25	175	2,100		
10	10	Carried over.....		330	3,960		

DETAIL OF ESTIMATE FOR ESTABLISHMENT FOR 1875—76 (*Continued.*)

Number. 1874-75.	Number. 1875-76.	Particulars.	Salary of Office.	Estimate, 1875—76. Per Mensem.	Per Annum.	Total.	Estimate, 1874—75. Charges for Annum.
10	10	Brought over.....	...	...	3,960	1,25,524	1,04,570
...	1	Daffedar for Treasury Guard	15	15	180		
...	2	Barkandasses	8	16	192		
...	4	Watchmen	...	...	198		
...	6	Village Servants	...	...	110		
10	23					4,640	3,960
		Office Establishment.					
1	1	Accountant, 3rd Grade	190	190			
3	3	Do 4th do	80 to 136	330			
...	1	Apprentice Accountant	25	25			
				545	6,540		
9	9	Cashiers	40	360			
4	4	Estimators and Draughtsmen	60	240			
34	34	Clerks	20 to 30	850			
28	28	Munshis and Mutsaddis	15 to 20	465			
65	65	Peons	5 to 7	380			
		Personal Allowances of 1 Cashier and 1 Head Clerk	...	20			
			...	2,315	27,780		
		Temporary Establishment	...	...	1,000		
144	145					35,320	34,984
		Total Salaries.....	...	...	...	1,65,484	1,43,514
		Travelling Allowances.....	...	...	...	31,000	32,230
		Contingencies.....	...	...	...	1,956	1,906
		Total Construction.....	...	...	...	1,98,440	1,77,650
		Accounts.					
...	1	Controller, 2nd Class, 2nd Grade ...	950	950			
1	...	Do 3rd Class, 1st do	...	...			
		Net Military Pay of Captain of Royal Engineers	...	140			
1	1			1,090	13,080		
						13,080	11,280
		Carried over.....				13,080	11,280

DETAIL OF ESTIMATE FOR ESTABLISHMENT FOR 1875—76. (*Continued*)

Number. 1874-5.	Number. 1875-76.	Particulars.	Salary of Office.	Estimate, 1875—76. Per Mensem.	Per Annum.	Total.	Estimate, 1874—75. Charges per Annum.
		Brought over.. ...	...	...	13,080	11,280	
		Accountants.					
1	1	Accountant, 2nd Grade	265	265			
2	2	Do 3rd do	160	320			
3	4	Do 4th do	80	320			
6	7			905	10,860	10,860	10,140
		Office Establishment.					
10	7	Clerks	25 to 80	350			
1	1	Daftri	10	10			
5	3	Peons	7	21			
16	11			381	4,572		
		Temporary Establishment			600	5,172	7,160
		Total Salaries.....	...	...	...	29,112	28,580
		Travelling Allowances.....	...	...	...	770	770
		Contingencies.....	...	...	...	358	350
		Total Accounts.....	...	...	..	30,240	29,700
		EXTRAORDINARY.					
		Construction.					
		Bangalore Water-Supply.					
		Engineer Establishment.					
		Executive Engineer, 1st Grade	950	950	11,400	11,400	...
		D. P. W. Allowance to Officer in charge of Sappers' Party	...	100	1,200	1,200	...
		Surveyors	...	200	2,400	2,400	...
		Office Establishment.					
1		Draughtsman	60	60			
1		Cashier	40	40			
2		Carried over.....		100	...	15,000	...

DETAIL OF ESTIMATE FOR ESTABLISHMENT FOR 1875—76. (*Continued*)

Number. 1874-75.	Number. 1875-76.	Particulars.	Salary of Office.	Estimate, 1875—76. Per Mensem.	Per Annum.	Total.	Estimate 1874—75. Charges per Annum.
		CONSTRUCTION.—Brought forward.		100	...	15,000	...
...	2	Extraordinary.—(*Continued.*)	20 to 30	50			
...	2	Clerks	7 to 6	13			
...	6	Peons		163	1,956	1,956	...
		Total Salaries.....	...	...	...	16,956	...
		Carriage Allowance.....	...	...	...	600	...
		Contingencies.....	...	...	...	124	...
		Total.....	...	...	...	17,680	...
		Mysore Water-Supply.					
		Engineer Establishment.					
...	1	Executive Engineer, 4th Grade... ...	550	550			
		Military Pay proper	70	70			
				620	7,440	7,440	...
...	1	Overseer, 3rd Grade	60	60	720		
		Surveyors	...	250	3,000	3,720	...
		Office Establishment.					
...	1	Draughtsman	60	60			
...	1	Cashier	40	40			
...	2	Clerks	30 to 20	50			
...	2	Peons	7 to 6	13			
...	6			163	1,956	1,956	...
		Total Salaries.....	...	...	...	13,116	...
		Carriage Allowance.....	...	...	...	600	...
		Contingencies.....	...	...	...	124	...
		Total.....	...	...	...	13,840	...
		Total Extraordinary Construction.....				31,520	...

ABSTRACT SHEWING THE DISTRIBUTION OF FOREGOING CHARGES FOR ESTABLISHMENT.

			Total.	
			1874—75.	1874—75.
DIRECTION.				
Roads and Buildings...		34,270		
Irrigation ...		4,150		
Coorg ...		3,080		
	Total Direction.....		41,500	43,020
CONSTRUCTION.				
Executive Establishment.				
Roads and Buildings.	Ordinary ...	1,98,410		
	Extraordinary ...	31,520		
	Total Construction.....		2,29,960	1,77,650
ACCOUNTS.				
Roads and Buildings ...		14,990		
Irrigation ...		13,000		
Coorg ..		2,250		
	Total Accounts....		30,240	29,190
	Grand Total.....		3,01,700	2,50,310
Distribution of charges. Roads and Buildings ...	Ordinary Rs.	2,47,700		
	Extraordinary Rs.	31,520		
		2,79,220	2,79,220	2,23,710
Irrigation ...			17,150	21,[illegible]
Coorg ...			5,330	5,[illegible]
Total as above	Ordinary Rs.	2,70,180		
	Extraordinary Rs.	31,520		
		3,01,700	3,01,700	2,50,[illegible]

(BUILDINGS AND ROADS BRANCH.)

GOVERNMENT OF MYSORE.

PART V.

DETAIL OF ESTIMATE FOR TOOLS AND PLANT FOR 1875—76.

Description of Articles.			Estimate.	
			1875—76.	1874—5.
NEW SUPPLIES.				
Surveying and Mathematical Instruments.	Extraordinary ...	...	1,000	..
	Ordinary ...	...	1,000	1,000
Machinery ...	... ...	... ...	...	..
Tools	Extraordinary ...	... ...	9,000	..
	Ordinary ...	... ...	8,000	[illegible]
Plant ...	... ...	... ...	...	
Office Furniture ...	... ...	... ...	...	..
Camp Equipage ...	... ...	... ...	...	..
Live Stock ...	... ...	... ...	...	..
Total...	Ordinary 9,000		19,000	[illegible]
	Extraordinary 10,000			
Repairs and Carriage from place to place ...	.. ...	...	1,000	1,000
Supplies from England not included in the Estimate for works	...	..	10,000	10,000
Grand Total...	Ordinary 20,000		30,000	29,000
	Extraordinary 10,000			

BUILDINGS AND ROADS BRANCH.

GOVERNMENT OF MYSORE.

APPENDIX A.

DISTRIBUTION OF IMPERIAL ESTABLISHMENT FOR 1875—76.

	Executive Engineers.	Assistant do.	Upper Subordinates.	Road Overseers.	Surveyors.	Lower Subordinates.	Accountants.	Clerks.	Draughtsmen.	Cashiers.	Mutchi.	Peons, &c.	Mohars.	Calculators.	Total Cost of preceding, including temporary and other Establishments.	Provision for Travelling Allowances and Contingencies.	Total Provision for Establishment.	Grant from Imperial Funds for works and repairs.	Grant from Local or Provincial and Palace Funds, and Contributions to be spent by the Officers of the Imperial Public Works Establishment.
Chief Engineer	...	..	...	...	...	...	...	8	3	...	1	10	1	2	38,874	2,626	41,500		
Less debitable to other Funds, *vide* particulars in the Abstract of Establishment Charges																	7,230		
Balance chargeable to General Budget																	34,270		
Not distributed	2	0	0	0	...	...	0	0	0	0	...	0	0	...	12,160	1,500	13,660	...	
Nundydroog Division. Buildings & Roads.	1	3	3	2	...	...	2	10	1	3	...	21	9	...	53,556	7,600	61,156	2,17,168	47,000
Nundydroog Division. Bangalore W. S.	1	0	0	0	M. L.	...	0	2	1	1	...	2	0	...	16,956	724	17,680	1,00,000	...
Ashtagram Division. Buildings & Roads	1	1	2	3	...	...	1	10	1	2	...	20	9	...	37,636	6,800	44,436	1,56,871	5,355
Ashtagram Division. Mysore W. S. ...	1	0	1	0	M. L.	...	0	2	1	1	...	2	0	...	13,116	724	13,840	27,000	20,000
Nagar Division	1	1	3	2	...	...	1	8	1	2	...	14	6	...	34,508	8,800	43,308	1,92,529	...
Kadur Do	1	1	2	2	...	...	1	6	1	2	...	10	4	...	27,624	8,256	35,880	94,332	4,072
Civil officers ...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	71,400	...
Total.....	8	6	11	9	M. L.	...	5	38	6	11	...	69	28	...	1,95,556	34,404	2,29,960	8,59,300	76,427
Accounts ...	...	...	...	...	..	...	7	7	0	0	1	3	0	...	29,112	1,128	30,240		
Less debitable to other Funds., *vide* particulars in the Abstract of Establishment Charges																	15,250		
Balance chargeable to General Budget																	14,990		
Total corresponding with Budget Estimate debitable to Imperial Funds																	2,79,220	8,59,300	76,427

BUILDINGS AND ROADS BRANCH.

GOVERNMENT OF MYSORE.

APPENDIX B.

ESTIMATE OF THE PROBABLE RECEIPTS THAT WILL BE REALIZED BY AND ON ACCOUNT OF THE PUBLIC WORKS DEPARTMENT DURING THE YEAR 1875—76.

	Estimate, 1875—76.		Estimate, 1874—75	
	Amount.	Total.	Amount.	Total.
REVENUE, IMPERIAL—				
To be realized in the Public Works Department.				
Tolls, Dues, Fees, Fines and Refunds	500	...	1,200	...
Rents of Buildings	2,000	...	2,000	..
Sales of Produce	500	...	500	...
Sales of Buildings and Tools and Plant	3,500	6,500	3,300	7,000
To be realized in the Civil Department.				
Tolls, Dues, Fees, Fines and Refunds	300		3,300	
Rents of Buildings	200		350	
Sales of Buildings and Tools and Plant	500	1,000	1,350	5,000
Total Revenue, Imperial... ...		7,500	...	12,000
DEPOSITS—				
To be realized in the Public Works Department.				
eipts by Sales of Stock	5,000	5,000	1,000	1,000
	1,000	1,000	500	500

ANGALORE,
January 1875.

R. H. SANKEY, *Lieut.-Col., R. E.,*
Secretary to the Chief Commr. of Mysore,
Public Works Department.

Mysore Government Press, Bangalore—1875.

MYSORE PUBLIC WORKS BUDGET ORDERS, 1875-76, FOR BUILDINGS AND ROADS.

	Rs.
The fixed annual grant assigned to Mysore for expenditure on Buildings and Roads is	9,00,000
In addition to this, the Government of India have promised an additional grant of one lakh per annum for five years	1,00,000
Making a total of	10,00,000
But the Budget-Estimate has been submitted for ...	11,68,520
So that there is an excess of	1,68,520

	Works.	Establishment.	Plant.	Total.
	Rs.	Rs.	Rs.	Rs.
Bangalore Water-supply Project ...	1,00,000	17,680	10,000	1,27,680
Mysore Drainage Project	27,000	13,840	...	40,840
	1,27,000	31,520	10,000	1,68,520

This excess is due to a provision having been made from Invested funds for the Bangalore Water-supply Project, and the Mysore Drainage Project.

2. The Chief Commissioner has in a separate letter represented the necessity for this additional grant. But orders have yet to be passed on this application. Meanwhile it should be noted that the extra sum of one lakh granted for six years was for the Bangalore Water-supply and other projects. In the present Budget that lakh has been appropriated for other purposes, and an additional sum is wanted for the water-supply and drainage projects.

3. Under the arrangements in force, the Budget Estimate ought to have been prepared for the grant of 10 lakhs sanctioned by the Government of India. It was irregular to prepare a Budget for a larger sum than that allowed. In the present case, the additional amount asked for not having been sanctioned, there is no alternative but to recast the Budget. In this view the following reductions are ordered:—

	Rs.
I.—From the provision for Civil Buildings	50,000
II.—From „ Communications	20,000
III—From the provision for Establishment	20,000
IV.—From the provision for Bangalore Water-supply and Mysore Drainage Projects	38,520
Total reduced ...	1,28,520
And the provision for grants-in-aid to District funds is struck out...	40,000
Making a total reduction of ...	1,68,520

and leaving the net amount of the estimate at Rs. 10,00,000 distributed as follows, as compared with the original grant of the current year and the outlay of the two preceding years.

	Provision, 1875-76.	Grant, 1874-75.	Outlay, 1873-74.	Outlay, 1872-73.
	Rs.	Rs.	Rs.	Rs.
Military.				
Works	21,400	13,000	15,100	11,345
Repairs	10,000	7,000	3,652	5,413
Civil Buildings.				
Works	98,200	1,18,300	1,34,303	97,950
Repairs	20,000	20,000	15,364	22,351
Communications.				
Works	1,66,700	2,11,700	2,07,655	1,33,364
Repairs	3,00,000	2,81,290	2,67,911	3,30,910
Miscellaneous Public Improvements.				
Works	5,000	5,000	3,656	4,468
Repairs	1,000	...		2,129
Establishment	2,27,700	2,23,710	2,29,010	2,63,407
Tools and Plant	20,000	20,000	20,373	21,432
Profit and Loss	...	...	17	14
Suspense	...	...	15,425	2,643
	8,70,000	9,00,000	9,12,466	8,95,426
Special,—				
Bangalore Water-supply and Drainage Projects ...	...	...	...	...
Works	88,480	...		...
Establishment	31,520	...	..	...
Plant	10,000	...	..	...
	3,79,780	3,48,000	3,60,714	2,47,127
Total ... Original Works	3,31,000	3,08,290	2,86,927	3,60,803
Repairs	2,59,220	2,23,710	2,29,010	2,63,407
Establishment	30,000	20,000	20,373	21,432
Tools and Plant	...	...	17	14
Profit and Loss	...	...	15,425	2,643
Suspense				
	10,00,000	9,00,000	9,12,466	8,95,426

4. It is left to the Chief Commissioner to select the items of the Budget-Estimate, which ought to be reduced in order to carry out the reductions made in these orders. But a report of the reduction made should be submitted for the confirmation of the Government of India.

5. Under Civil Buildings, the following items call for notice.

6. Item 8.—Revenue and Settlement Office at Bangalore—

	Rs.
Estimated cost	15,000
Grant for 1875-76	15,000

The work is said to be one of "pressing necessity;" but the nature of the necessity is not explained. The Chief Commissioner is asked to explain why it is considered desirable that any further sums of money should be spent on public offices at *Bangalore*.

	Estimate. Rs.	Grant. Rs.
7. Items 15 and 16 —Residence for the Principal of the Government High School	12,500	12,500
Enlargement of the Government High School, Bangalore ...	35,000	10,000
		22,500

The estimate for these two works is said to be nearly ready, and is promised to be sent up immediately. The works have reference to proposals which

have received the approval of Government for training Natives for the Public Works, Forest and Revenue Survey Departments. The provision may stand subject to orders on the estimate, and to the funds that may be available after the reduction made in para. 3 of these orders is carried into effect.

8. Under Communications, there are the following items with the remark against them, that projects have been sanctioned by the Chief Commissioner: —

	Amount of estimate.	Committed outlay to end of 1874-75.	Grant, 1875-76.
	Rs.	Rs.	Rs
26. Deviation at Bangode on Shimoga Road	3,000	...	3,000
27. Improving the Tarikere-Agumbe Road	14,512	...	10,000
28. „ the Shimoga-Arsikere „	11,279	...	5,000
31. „ the Hassanur Ghât „	5,600	...	5,600
32. „ the Manjarabad Ghât „	5,000	2,000	3,000
33. „ the Mysore Cannanore „	3,244	...	3,200
			29,800

9. It is necessary to enquire whether the *estimates* for these works have been sanctioned. Items 15 and 16 contain a remark to the effect that *projects* have been sanctioned by Chief Commissioner; but it is known that the *estimates* for these items have yet to come up to Government.

10. The provision of Rs. 40,000 as grants-in-aid to District funds is a new item in the Mysore Budget. The necessity for making such a grant has already formed the subject of a reference from the Chief Commissioner, and, pending orders on that reference, the item must be disallowed.

11. Judging from para. 21 of the Chief Commissioner's letter, it would appear that the sanctioned estimate for the Bangalore Water-supply Project is undergoing revision. The Chief Commissioner is asked to state at once whether the estimate will be increased by any considerable sum.

12. In addition to the sum of Rs. 11,68,520, for which the Budget has been prepared, another sum of Rs. 60,000 is included, which it is said will be provided from "Palace funds" for the improvements to the house purchased at Bangalore for His Highness the Maharajah of Mysore. A separate communication is promised regarding this work; the provision may stand subject to further orders, but it is necessary to note the irregularity of the work having been commenced without a sanctioned estimate. This ought not to have been done.

13. Appendix A of the Budget does not show the grants for Works and Repairs in each Division, so as to admit of comparison with cost of Establishment. The forms laid down require that this information should be furnished, and a revised Appendix should therefore be submitted.

14. The following points have to be noticed in the estimate for Establishment:—

I.—Allowance of Rs. 100 per mensem to Officer in charge of Sapper party on the Bangalore Water-supply Project. The Government of India in para. 5 of Public Works Department letter No. 40 A—G, dated 16th January 1875, said that the allowance was not permissible, and it should not therefore have been entered in the Budget-Estimate.

II.--Provision for carriage allowance of Rs. 50 per mensem to Executive Engineer, Mysore Drainage Project. But the carriage allowance was sanctioned only for the Executive Engineer of the Bangalore Water-supply, *vide* letter above quoted.

15. The estimate for Establishment is passed for the reduced sum of Rs. 2,59,220 on the understanding that no new charges for Establishment are incurred unless sanctioned by proper authority.

PUBLIC WORKS REVENUE.

16. The estimate is for Rs. 7,500, and is accepted.

FORT WILLIAM,
March 18, 1875.

Colonel, R. A.,
Secy. to the Govt. of India.

MYSORE PUBLIC WORKS Budget Orders,
1875-76, *for Buildings and Roads.*

Dated March 18, 1875.

P. W. D. Press—19-3-75-130.

No. 1169.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

ACCOUNTS.

SIMLA, THE 14TH JUNE 1877.

READ the undermentioned papers regarding the mode of adjustment to be followed in respect to expenditure incurred for famine relief works:—

Letter from the Bombay Government to the Department of Revenue, Agriculture and Commerce, No. 8 A—39, dated 10th January 1877, and enclosures.

Letter from the Comptroller General, No. 196, dated 8th May 1877, and enclosures.

Office Memorandum from the Public Works Department, No. 387 A.—G., dated 21st May 1877, and enclosures.

RESOLUTION.—The Governor General in Council is pleased to decide that all outlay on public works executed for the purpose of relieving distress among the people arising from famine, whether supervised by the officers of the Public Works Department or by Civil officers, shall, in the first instance, be recorded in the accounts of the Public Works Department under a suspense head to be called "Famine Relief."

2. Of the whole outlay thus recorded, the portion which represents the value of the work done calculated at normal rates must be ultimately recorded as expenditure under the proper sub-divisions of the Service Head Public Works, Ordinary or Extraordinary, as the case may be, the remainder being transferred to the Service Head "Famine Relief."

3. The responsibility of determining, in each case, how much of such outlay shall be recorded as Public Works expenditure, and how much as expenditure under the head of Famine Relief, will rest upon the Public Works Department. But it is important that the Suspense Account to be kept in the Public Works Department should be cleared as quickly as possible, and no such refinements of calculations should be attempted or permitted as will cause any delay in the attainment of this object.

4. The Governor General in Council trusts to the Local Governments to issue such subsidiary orders as will secure this result.

5. As a rule, the Governor General in Council considers that experience shows, conclusively, that public works executed for relief purposes can be most conveniently and economically supervised by the professional officers of the Public Works Department; but if, in any case, this is found impracticable and the supervision of such works is entrusted to Civil officers, the arrangement must not be allowed to interfere with thorough obedience to the present order, and the Civil officers must act only as disbursers of the Public Works Department, submitting to that Department all accounts of their outlay.

6. This Resolution is to be applied immediately, and with retrospective effect, to the outlay now being incurred for the relief of the distress arising from the present Famine in the Presidencies of Madras and Bombay.

ORDERED, that this Resolution be communicated to the Revenue* and Public Works Departments of the Government of India, to the Local Governments, to the Comptroller General, and to the Accountants General and Deputy Accountants General in independent charge.

Original papers returned.

R. B. CHAPMAN,

Secretary to the Government of India.

Govt. Central Branch Press, Simla.—No. 124 C. F.—14-6-77.—150.

1877. 0.4518.
82

From Asstt. Secy. to Govt. of India, Financial Dept.

To Ch. Commr. of Mysore.

Dated 11 December 1877

Despatched

Received 24 Dec.

General No. 2531 } 1877.
No.

Enclosures No. 2 Spare copies

Resolⁿ regarding Famine Accounts.

Mr Caffin for careful attention to the orders within

22-12-77

No. 2531.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts and Financ

'ort William, the 11th December 1877.

Read again the following papers recorded during this year upon the subject of Famine Accounts :—

Accounts and Finance,	March,	Nos.	170 to 172.
„ „	June „		63 to 66.
„ „	July	No.	69.
„ „	August „		43.

RESOLUTION.—The Governor General in Council considers it expedient now to consolidate and, in some particulars, to modify these orders as follows :—

2. In ordinary years, the imperial Head of Account "Famine Relief" is disused and closed, the several Provincial Governments providing from provincial resources such moderate sums as may be required for the relief of any distress which may arise from the local failure of crops: such expenditure is recorded not under the head of "Famine Relief," but under the Head of "Miscellaneous," Sub-head "Miscellaneous and Unforeseen Charges."

3. The Imperial Government is mainly responsible for all expenditure recorded under the Head of "Famine Relief;" but this Head may not be opened, and no expenditure may be recorded under it, without the previous sanction of the Governor General in Council, which will be accorded only on the occurrence of such a widespread calamity as can properly be designated a "Famine."

4. When the Head of "Famine Relief" is opened, no expenditure may be recorded directly under it, excepting expenditure incurred directly and immediately for the relief of distress; as, for instance, upon Relief (not public works) Camps.

5. All other expenditure due to the Famine, however plainly it may be traced to this cause, must, in accordance with the general principles of the Public Accounts, be recorded under the appropriate Service Heads and not under Famine Relief. Examples of such expenditure are allowances, whether to the troops or to ministerial or menial officers in the Civil Department, in compensation for dearness of provisions; extra travelling or mileage allowances to police, medical or other officers; pay of additional medical officers; extra hospital accommodation; extra public works undertaken, not directly for the employment of famine-stricken people, but which, but for the occurrence of the Famine, would not have been undertaken.

6. In times of famine it becomes necessary for the State to provide food for multitudes of the people who, but for State aid, would perish from starvation; the problem to be solved is, how to make the labor of the people whom it is thus necessary to maintain, profitable enough to prevent the burden of supporting them from overwhelming the State.

7. In the pursuit of this object it has been determined that all public works undertaken directly, and only, in order to utilise the labor of people who must otherwise be fed in idleness, shall be organised and supervised in the Public Works Department, and, as far as possible, constructed and managed by officers of the Public Works Department.

8. The cost of all such works is, in the first instance, to be recorded under a Suspense Head in the Accounts of the Public Works Department, which

Suspense Head must be eventually cleared by the record of the real value, at normal rates, of the work executed, under the Head of Public Works Ordinary, or Extraordinary, as the case may be, and the transfer of the infructuous balance to the Head of "Famine Relief." The cost of the Public Works establishments employed upon relief works should be entered under the Suspense Head, or, if these establishments cannot be precisely distinguished, then one-fourth of the outlay upon the relief works, supervised by the Public Works Department, may be charged as establishments; but, without the special sanction of the Government of India in the Financial Department, the share of the cost of the work charged to Public Works must not, in any case, be less than the cost of Public Works establishments recorded against the works. Subject to this proviso, the ultimate division of the outlay upon the famine works, between "Famine Relief" and "Public Works," is left entirely to the discretion of the Public Works Department. It is important that the distribution should be made with the least possible delay.

9. In order that there may be evidence that relief works are planned and supervised with due regard to their primary objects, the expenditure upon them must be classified in the Accounts of the Public Works Department as follows:—

(1) For materials.

(2) For labour paid at the rates fixed by the Government for unskilled labour upon relief works.

(3) For labour paid, for whatever reasons, at any higher rates, divided into—

(*a*) skilled labour,

(*b*) supervision of labour, skilled or unskilled.

10. As an exception to the general rule recited in paragraph 5, the Governor General in Council is pleased to authorise the transfer from "Public Works," "Ordinary," or "Extraordinary," as the case may be, to the Head of "Famine Relief" of any expenditure in excess of normal rates, in consequence of the employment for relief purposes upon works other than relief works, of unskilled and unprofitable labour. The amount to be thus transferred in respect to each work must be determined at the discretion of the Public Works Department, and every effort must be made to carry out the transfer in the Accounts of the year in which the expenditure occurs, and, by deduction of the unprofitable outlay from the expenditure upon the works, or by some other accounting device which will prevent the appearance of the charge twice in the Finance and Revenue Accounts as finally settled.

11. The object of this exception is that the cost of public works, as recorded in the Finance and Revenue Accounts, shall not be unduly exaggerated, and the cost of "Famine Relief" unduly diminished. It is, moreover, essential that no expenditure incurred for relief purposes should be recorded under the Head of "Extraordinary Public Works."

12. The ordinary rule which forbids interdepartmental transfers in the Accounts is based upon sound reasons, *viz.*:—

(1) that the Finance and Revenue Accounts are not, and cannot be, so constructed as to exhibit the entire cost of any Service, which can only be ascertained by abstracting into a separate account, the expenditure on the Service under each Head;

(2) that the transfer of expenditure incurred upon a Service, as, for example, in times of famine, for compensation on account of dearness of food or for extra police or medical arrangements, to any other Head of Account, though it may make this Head somewhat more complete, injures the integrity of the other; and

(3) that such transfers cause confusion and trouble in the Accounts and obscure their phenomena as a whole.

12. These considerations do not forbid the transfer to "Famine Relief" of the excess expenditure for relief purposes on public works.

13. A complete Statement of the entire expenditure and estimated loss of revenue entailed upon the State by each Famine in each Province, together with any sets-off, should however be compiled, under the orders of the Comptroller General, apart from the Finance and Revenue Accounts.

14. This Statement should show, separately, the expenditure, loss of income or revenue, and sets-off, under the categories of—

Local,
Provincial, and
Imperial

and should include all Heads of Account, military and civil. The authority for any estimates which enter into the Statement, as for instance, of the loss of revenue under each Head, or the gain of net revenue from the State and Guaranteed Railways, should be fully explained.

15. It is an accepted principle that, for the relief of distress arising from famine, Municipal and Local resources should, so far as they can legally be applied to the purpose, be, first, exhausted; that, when these are exhausted, and only then, District resources should be employed; that when District resources are exhausted, resort should be had to Provincial resources; and that the Imperial Government should intervene only when Provincial, District, and Municipal resources are all exhausted.

16. If, in any case, under the operation of the Rules in this Resolution a Famine ends without exhausting Municipal, District or Provincial resources, they should, so far as the law allows, and as is thought, in each case, expedient, be required to contribute towards the relief of the Imperial Treasury from the residual burden falling upon it.

17. On the other hand, the Imperial Government undertakes to guarantee Provincial and Local Funds against insolvency, and to make such a grant under the head of "Famine Relief" as will enable the Provincial Government, at the end of a Famine, to resume, with efficiency, the ordinary administration. At the end of the Bengal Famine of 1874, accounts were so adjusted between the Imperial Government and the Government of Bengal as to leave an aggregate net balance of five lakhs of rupees at credit of the Provincial Funds and Local Funds at the disposal of the Government of Bengal for provincial purposes; an analogous net balance of six lakhs of rupees has been promised to the Government of Bombay at the end of the present Famine. It is a duty specially incumbent upon the Provincial Government so to husband and economise its resources of all kinds in times of famine, as to reduce to a minimum the contributions which may thus fall upon the Imperial Government.

ORDERED, that this Resolution be communicated for information and guidance as follows:—

To the Revenue, Home and Public Works Departments.
" several Local Governments and Administrations.
" Comptroller General and to the several Accountants General and Deputy Accountants General in independent charge.

Assistant Secretary to the Government of India.

Mountain Rescue

Ms Hudson has received a copy of direct but suggests that a letter be forwarded to the Controller P.C.C's Accounts

21.12

22.12.

Deputy Accountant General's Office
Bangalore 3rd May 1878.

No. 603

From

The Deputy Accountant General
of Mysore

To

The Secretary to the Chief Commissioner
Duftar Department

Sir,

Referring to the District Fund Budgets of the year 1878-79, I have the honor to submit two statements, A shewing the final adjustment made in the books of this office for 1876-77 on account of outlay on Relief Works chargeable to those funds, and B shewing a similar adjustment for 1877-78 so far as it has proceeded. These adjustments have been made on the principles laid down in

No. 1169 of 14 June 1877 Government of India Financial Department
No. 2144 of 30 July 1877 as per margin in the Accounts furnished by
No. 2531 of 11 December 1877 - the Examiner Public Works Accounts -

I am unable to report at the present time what may be the actual balances at close of Accounts for 1877-78, as the

Examiner

Examiners adjustments for that year is not yet completed, but it will be seen that a very considerable sum will have to be liquidated by the Bangalore, Toomkoor and Kassan District Funds and that the credit balances shown in favour of the other District Funds will have to be reduced -

I may explain that in the first instance the Government Grants for relief works in the Districts were charged to Government and credited in bulk to the respective District Funds up to the end of October 1877 on my recommendation and under the Chief Commissioner's sanction accorded in your No. 5856/8 dated 15th September 1876 - The Government of India however laid down in their orders quoted in para 1 certain defined principles for the apportionment of charges for relief works between Local and State sources and in carrying them out in Mysore it has been necessary to write back the grants to credit of Government and to make a retrospective settlement of the

Accounts

accounts for 1876-77 and 1877-78 by charging to the District Funds, to the Public Works Department and to the head of "Famine Relief" in the Civil Department, such portion of the cost of Relief Works as appertained to them in accordance with the principles laid down. A Statement marked C. is submitted exhibiting the apportionment.

I have the honor to be
Sir
Your most Obedient Servant.

Deputy Accountant General
of Mysore

1876 23

From

The Deputy Accountant General of Mysore

To

The Secretary to the Chief Commissioner Public Works

Dated 3rd
Despatched 4th } May.
Received
Page — Sec. No 603.

Referring to the Revised Budgets for the years 1878/79 Submitted two statements with certain observations.

C.

Supplemental Account Shewing the Adjustments made

Receipts			Amount		
	Public Debt				
	District Funds				
To	Sums which were expended out of Distrct Funds in 1876-77 on Relief Works now written back as per Public Works Examiner's Account		2,55,763	12	1
	State Grants for Relief Works Public Debt				
"	Sums expended out of State Grants which were assigned and credited to Municipalities and Public Works in 1876-77 now written back under orders of Government India Financial Department No 2531 dated 11th December 1877		4,3093	9	10
✠	Bangalore	Rupees 78108			
	Kolar	" 34092			
	Toomkoor	" 64835			
	Shemoga	" 20178			
	Kadur	" 8184	12	1	
	Chitaldroog	" 34110			
	Mysore	" 6514			
	Hassan	" 9742			
			2,55,763	12	1

Bangalore
1878.

the Civil Books of Mysore for 1876-77 on account of Expenditure on Famine Relief Works.

Disbursements		Amount	
28 B. Public Works Department			
By Expenditure against Budget Grant as per Public Works Examiners Supplemental Accounts for 1876-77			
Civil Buildings			
Communications —	Original Works	2727	"
" —	Repairs	1288	"
Miscellaneous Public Improvements	Original Works	1965	"
	Repairs	279	"
Capital	Works	8412	"
Revenue	Repairs	49172	"
28 C. Famine Relief			
" Excess outlay over the normal or ordinary Public Works rates paid on account of Relief Works chargeable to Famine Relief under orders of Government of India Financial Department, No 2531 dated 11th December 1877 as per Public Works Examiners Supplemental Account for 1876-77		57219	"
Expenditure on Special Relief Works Executed out of State Funds by the Municipalities of Bangalore Mysore and Shemoga		31469	11 10
Public Debt			
District Funds			
Share of Expenditure on Relief Works as laid down in Government of India Financial Department No 2531 dated 11th December 1877 as per Public Works Examiners Supplemental Account for 1876-77.			
Original Works	67574-"-"		
Repairs	66649-12-1		
Tools and Plants	478-"-"	X 134701	12 1
Public Works Remittances			
Sums credited to Civil Department in Examiners Account but adjusted in his Books for 1877-78.		11623	14 "
		298857	5 11

Bangalore	30538	"	"
Kolar	9139	"	"
Tumkoor	38660	"	"
Shemoga	11775	"	"
Kadoor	3119	12	1
Chitaldroog	29315	"	"
Mysore	4886	"	"
Hassan	7329	"	"

X 134701. 12. 1

Deputy Accountant General Mysore

B

18

Statement showing the balance, receipts and Expend

	Bangalor
Balance of District Funds 31st March 1877 as per Statement A	against 34,656
Ordinary Receipts in 1877-78	11739
State Grants in 1877-78	225508
Grants from other Funds 1877-78	9118
Accredited by Examiner Public Works Accounts for Expenditure incurred upto 1st November 1877 pending final adjustment	147816
Total Assets Booked for 1877-78	359525
Payments on Cheques and Bills as per Treasury Accounts	173616
State grants retransferred to Government by Deputy Accountant General	225508
Ordinary charges as per Public Works Examiner's Account upto February 1878	22911
Ditto Estimated for March 1878	1000
Relief charges allotted by Examiner Public Works accounts	(Not
Total debits in 1877-78	423035
Balance on 31st March 1878 prespective of charges for Relief Works to be allotted by Examiner Public Works Accounts	against 63510

2nd May 1878.

7-78.

ture of District Funds for the year 1877-78

Kolar	Tumkur	Shemoga	Kadur	Chitaldroog	Mysore	Hassan
	against					
30611	25676	12938	28561	40346	23703	3897
16518	29333	66407	22559	22812	26361	20329
126876	90,000	7621	58939	19880	"	16796
"	19500	34164	9000	1126	8000	"
84404	60702	8553	8475	29418	"	12762
258409	113157	129683	127534	113582	36734	53784
116529	122430	107833	28354	90098	28182	40948
126876	90,000	7621	58939	19880	"	16796
2479	2396	5744	26934	1843	6420	7074
300	204	500	3000	209	1000	800
(not reported)						
246204	215030	121398	117227	112030	35602	65615
	against					against
12205	101873	8285	10307	1552	1132	11831
			2163	"	4[illegible]	175[illegible]

Deputy Accountant General
of Mysore

A

1876

Statement shewing the Balance, receipts and

	Bangalore	Kolar
Balance of District Funds 31st March 1876	15325	56931
Ordinary Receipts in 1876-77	11637	20580
State Grants in 1876-77	97957	58283
Grants from Other Funds in 1876-77	1648	
Recredited by adjust of Relief charges against Public Works and Civil Departments from Examiners Account 1876-77	78108	34092
Total Assets 1876-77	219445	169886
Payments on Cheques and Bills as per Treasury Accounts 1876-77	114209	65135
State Grants retransferred to Government by Deputy Accountant General 1876-77	97957	58283
Ordinary charges as per Public Works Examiners Account up to 31st March 1877	11397	6718
Relief charges allotted by Examiner Public Works 1876-77	30538	9139
Total Debits in 1876-7	254101	139275
Balance on 31st March 1877	against 34656	30611

9 May 1878

77

Expenditure of District Funds for the year 1876-77

Tumkur	Shimoga	Kadur	Chitaldroog	Mysore	Nussur
33380	57491	8569	96222	23056	75352
26035	64,765	39787	27611	29004	25864
58500	14000	24258	28000	7337	10,000
7000	12905	14399	16360	6560	1040
64835	20178	8185	34110	6574	9742
189750	169329	125198	202303	72471	71998
111197	118259	31561	101042	49079	43490
58500	14000	24258	28000	7337	10,000
7129	12357	37698	3600	8796	7282
38600	11775	3120	29315	4886	7329
215426	156391	96637	161957	70098	68101
against 25676	12938	28561	40346	2373	3897

Deputy Accountant General

District Funds

1878

From

To Dy Accountant General of Anyone
Commrs of Divisions
Examiner Pura

Dated 29th
Despatched
Received } May 1878

Enclosures No. 4

General No. 613-617
D-A. No. 146

Passing orders on the Dy Accountant Generals letter anent the Relief Works debits to District Funds

District Funds.

Read

Letter No 603 of the 3rd May/78 from the Deputy Accttt General of Mysore.

No 613–617 of 29th May 1878. Order thereon.

D. No. 146

With the above letter the Deputy Accountant General submits a statement, A shewing the final adjustments made in accordance with the principle laid down by the Govt of India in the orders noted in the margin, in the Books of his Office for 1876-77, on account of outlay on Relief works chargeable to District Funds: & B shewing a similar adjustment for 1877-78 so far as it has proceeded with the exception of cash balances of the Funds on 31st March/78, and states that he is at present unable to report what may be the actual balances at close of account of 1877-78, as the Examiner's adjustments for that year have not yet been completed. Mr. Hudson, however remarks that a very considerable sum will have to be lapsed

No 1169 of 14th June 1877.
No 2144 of 30th July/77
No 2531 of 11th Decr/77

by the Bangalore, Tumkur
& Dafsaee district Funds;
& that the credit balances
shewn in favor of the other
& Funds will have to be
adjusted

The Chief Commissioner
directs that it is not possible
to finally ~~dispose of the Funds ordered~~
~~till the Examiner's Report~~
~~on the subject is received~~
adjust the cash balances
~~so~~ as it will not be
known against some of the
~~Funds to adjust the~~
~~credit balances of Rs 68870~~
~~in all~~ and ~~Rs 10873 respectively~~ ~~deficit~~
~~incurred~~ to defray the ordinary
~~the credit of the Bangalore~~
expenditure, and as the whole
~~Income of Funds is~~
~~Medium~~ of a year or more
~~of collections of a year~~
will be absorbed in making
~~more would be absorbed~~
the adjustment proposed & the Dy Ag.
~~in making such an adjustment~~
Mr Jordan will, however, defer
~~the~~ final orders on the
subject until the Examr's
accounts are finally closed
and the correct balances as
manifest as reported. Thus finally

A/Sec to Secretary

To The Dy Accts Genl of Mysore.

To The Comrs of Dhs with copies
of Statement B.

Examiner P.W.D. A— do —

Print in extenso -

Resolution of the Government of India No 1131 of the 27th June/78

365

No 1468–1482 D/3rd August/78
D.T. 333

Ordered to be communicated for information to the ~~Deputy Accountant General & Examiner P.W.A~~

To Jammu Comm
" Comm^r of Dussera
Chief Engr Mer
Deputy Comm^r of Rohtuk

To the Dy Accott General
Examiner P.W.A—

Secretary

1878

To

The Famine Commissioner
of Mysore
" " Commissioners of Divs
" " Chief Engineer P. W. D.
" " Dy Comrs of Districts
" " Dy Accts General
" Examiner C. A. Cs

Dated 3rd August/78
Despte

D. Gl No 1468- 1482
Dy. 333.

Communicating the Rules
of the Government of In
dia regarding the classification
of accounts —

Thd
3-8-78

Proceedings of the Chief Commissio *er of Mysore, General Department,*
3rd Aug *st* 1878.

Government of India, Financial Department—Acc *unts and Finance—No. 1131, dated Simla, the*
27th Ju *1878.*

READ again the following :— *60.*

Accounts Proceedings, March 1873, Nos. 59 and
" " April 1877, No. 38.
Resolution No. 2531, dated 11th December 187

Resolution.—During the years 1871—72 to 187 *—77 the only classified entries in the imperial* estimates and accounts were those relating to the *eserved imperial revenue and expenditure : the* revenue and expenditure of the Provincial Governm *nt were not classified in those estimates and* accounts, but represented by a single consolidated net *ntry under the unclassified head " Allotments for Provincial Services."*

2. In 1877—78 this method was abandoned, a *d the whole public revenue and expenditure is now* classified and recorded without any regard to the sev *al and mutual responsibilities of the Imperial and* Local Governments, which are otherwise accounted fc

3. Under the first plan, the classified heads of *the imperial account were reserved for purely* imperial purposes, and no provincial revenue or expe *liture was admitted thereto. In accordance with* this principle, the Local Governments were forbidden *o record under the head of " Famine Relief" any* moderate expenditure which might fall upon provinc *l revenues for the relief of distress among the* people arising from calamities of season, such as drou *ht or flood. Before the head of "Famine Relief"* was opened, such expenditure was recorded under the *head " Miscellaneous," sub-head " Miscellaneous and unforeseen charges."*

4. But now that it has been found possible to *introduce a complete classification of the accounts,* it seems to the Government of India that it will be p *eferable to record all such provincial expenditure* under the appropriate head of "31. *Famine Relief,*" *provincial section.*

5. In future, therefore, all expenditure for the *elief of distress among the people, whether due to* drought or flood, or other calamity, will be recorded *nder " 31. Famnie Relief," and not under " 30. Miscellaneous."*

6. The object of these orders is only to promot *a correct classification of the public accounts, and* not to make any change in the several or mutual re *onsibilities of the Imperial and Provincial Govern-* ments as regards this class of expenditure. The Pr *incial Governments will continue to be responsible* for only so much of such expenditure as would have *een originally recorded under " 30. Miscellaneous,"* sub-head "*Miscellaneous and unforeseen charges.*"

7. Nor are these orders intended to modify *ose contained in Resolution No. 2531, dated 11th* December 1877, which prescribe the principles on wl *ch the accounts of the public expenditure for* Famine Relief will be kept. That Resolution will o *y so far be superseded as it forbade the use of the* head of "31. *Famine Relief,*" for the record of any *penditure, except that incurred by the Imperial* Government, upon occasion of a great and well-define *famine.*

ORDERED, that this Resolution be communicated *or information and guidance as follows :—*

To the Public Works Department.
To the several Local Governments and Administ *tions.*
To the Comptroller General, and to the sever Accountants General and Deputy Accountants General in independent charge.

E. J. SINKINSON,
Offg. Under-Secy. to the Govt. of India.

No. 1468-1482—D.-F. 333, DATE BANGALORE, 3RD AUGUST 1878.

ORDERED, to be communicated to the *ndermentioned officers for information.*

T. CLARKE,
Secretary.

To—The Famine Commissioner.
" Commissioners of Divisions.
" Chief Engineer of P. W. D.
" Deputy Commissioners of Districts.
" Deputy Accountant General.
" Examiner, P. W. Accounts.

MYSORE.

To

THE FAMINE COMMISSIONER OF MYSORE.
„ COMMISSIONERS OF DIVISIONS.
„ CHIEF ENGINEER, P. W. D.
„ DY. COMMISSIONERS OF DISTRICTS.
„ DY. ACCOUNTANT GENERAL.
„ EXAMINER, P. W. ACCOUNTS.

Dated August 3rd.

Despatched

Received

No. 1468-1482.
D. F. 333.

Communicating the Resolution of the Government of India anent the classification of accounts.

37/18 49 4/4/6
4/28

No. 3135.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

ACCOUNTS.

SIMLA, THE OCTOBER 1878.

READ again—

Resolutions (1) Nos. 2531, dated 11th December 1877, and (2) 1131, dated 27th June 1878.

Read—

(3) Note by the Accountant General, Public Works Department, No. 311G., dated 27th June 1878, asking for instructions upon certain points connected with the earlier of these Resolutions; and (4) a memorandum from the Deputy Secretary in the Public Works Department, making a certain enquiry regarding the second of these Resolutions.

RESOLUTION.—In continuation and explanation of the two Resolutions now read again, and with reference to the questions raised by the Accountant General and Deputy Secretary in the Public Works Department, the Governor General in Council is pleased to pass the following orders.

2. By the Resolution No. 2531, dated 11th December 1877, provision was made for the record, under a Suspense Head in the Accounts of the Public Works Department, of all expenditure upon works undertaken solely for the relief of the people from distress due to recognised famine. This Suspense Head was, in due time, to be cleared by the transfer of the real value of the work done, reckoned at ordinary rates, to the Head of "Public Works Ordinary" or "Productive Public Works," as the case might be, and of the residue to the Head of "Famine Relief."

3. Under that Resolution, until the 27th June 1878, the Head of "Famine Relief" was reserved exclusively for the record of Imperial expenditure upon measures taken for the relief of the distress consequent upon famine, and could be opened only upon the occasion of a "Famine," formally so recognised by the Governor General in Council.

4. By the Resolution No. 1131, dated 27th June 1878, this restriction was so far withdrawn, that Local Governments were authorised and required to record, at all times, under the Head of "Famine Relief," and not under any other Head, all expenditure incurred from Provincial Resources for the relief of popular distress, however caused.

5. Such Provincial Expenditure upon Public Works undertaken solely for the relief of the people from distress, should be first recorded in the Accounts of the Public Works Department under a Suspense Head, in like manner as sanctioned Imperial expenditure is recorded in the manner recited in paragraph 2; and, as in that case, so in this, the Suspense Head should be cleared by the transfer of the true value of the work done to "Public Works Ordinary," and of the residue to "Famine Relief."

6. The prohibition of the use of the Head of "Famine Relief," except upon the occurrence of a Famine formally recognised as such by the Governor General in Council, continues to apply in full force to all Imperial expenditure. Provincial expenditure, only, may, by the Resolution No. 1131, dated 27th June 1878, be recorded under the Head of "Famine Relief" at all times.

7. The sentence quoted by the Accountant General, Public Works Department, from the 11th paragraph of the Resolution No. 2531, dated 11th December 1877, was not intended to prohibit the use upon Productive Public Works of the labour of the people for whom it may be necessary to find employment in times of famine or other distress; but only to lay stress upon the principle, that it is especially important that nothing more than the true value of work

done, and no part of the extra cost due to the employment of pauper labour, should be recorded in the Accounts as part of the cost of any "Productive Public Work."

8. When a Famine is formally recognised, and it becomes necessary to find employment for large bodies of the people upon Public Works, the ordinary Rules which forbid the construction of works, or the expenditure of money, otherwise than in accordance with sanctioned Estimates, must, in the nature of the case, be often suspended. But, in such cases, it is the duty of Local Governments to keep the Government of India in the Famine Department informed of the principal works upon which it is employing labour for relief purposes, and, particularly, of those on which the ordinary Rules as to sanction have not been complied with; and information thus received, should be promptly communicated to the Public Works Department.

9. It has been decided that, so far as may be found possible, each Local Government should have a duly sanctioned programme of works always ready for execution by labour which it may become suddenly necessary to employ for relief purposes; and, as a rule, such labour should be employed, in the first instance, upon projects which have been thus previously approved and sanctioned; other works being only put in hand if such sanctioned projects do not suffice. Attention will, doubtless, be given in the Public Works Department to the preparation of a sufficiency of such schemes throughout the country, so far as this can be accomplished without undue expenditure.

10. Paragraphs 8 and 9 apply mainly to the case of a Famine formally recognised by the Government of India, and involving Imperial expenditure under the Head of "Famine Relief." But the principles of these paragraphs may be applied to the case of Provincial expenditure for the relief of distress such as forms the subject of Resolution No. 1131, dated 27th June 1878, not recognised by the Government of India as Famine.

11. Local Governments should, however, always be careful not, in any case, to undertake work or expenditure which has not been regularly sanctioned, more than the emergency renders absolutely necessary, and to remedy the want of sanction as quickly as possible.

12. Whenever a Famine formally recognised as such, occurs, it is the first duty of the Local Government whose jurisdiction is affected, to regulate the ordinary expenditure in every branch of the administration, whether Imperial, Provincial, Local, or Municipal, so far as the influence and authority of the Local Government reach, with a view to making the needful provision for the supply of relief in the most economical and complete manner possible; and works not suited for affording relief, should be suspended where practicable.

13. As said in the 17th paragraph of the Resolution No. 2531, dated 11th December, it is specially incumbent upon a Provincial Government, under such circumstances, so to husband and economise its resources of all kinds, as to reduce to a minimum the residual charge upon the Imperial Treasury. This obligation applies with particular force to expenditure on Ordinary Public Works, the whole of which that is not either absolutely necessary or properly suited to afford relief-work, should be stopped at once, so as to provide funds for work that is required for relief purposes, and suited to them. The Local Government, in the Public Works Department, should always give prompt attention to this point; and the Accountant General and Examiners of Public Works Accounts should lose no time in reminding a Local Government of its obligations in this respect.

ORDERED, that this Resolution be distributed for information and guidance as follows:—

To the Famine and Public Works Departments of the Government of India.

To the several Local Governments and Administrations.

To the Comptroller General, and to the several Accountants General, and Deputy Accountants General in independent charge.

R. H. HOLLINGBERY,

Asst. Secy. to the Government of India.

Govt. Central Branch Press, Simla.—No. 350, C. F.—1-10-78.—160.

No. 42.

187 .

From

The Deputy Acctt. General in Mysore.

To

Secretary to Chief Commissioner,
~~Duftr~~ ~~General~~ Department.

Dated 30th October
Despatched 1/11/10
Received 1/11/11

Enclosures No.

General No. 3960 / *No.* } 187 —7 .

Requesting intimation of the allotment of Rs 29000/ transferred from Imperial to D.t Funds as a Grant-in-aid for the maintenance of roads.—

The Retrenchment Committee instructed that contributions should be made from local funds to the extent of one lac & half until the famine debt is liquidated. In passing the Distt Fd Budgets, the allotment out of the Grant of Rs 40000 was made sparingly, so that there is an available balance of Rs 29000 - which may be credited to Provincial Funds as contribution from Dt Funds after the actual cash balances of Dt Fds on 1st April last are ascertained. Vide correspondence ending with D'Offs No 3669 of 16th Ultimo.

Bill
Note in Chief Comm's Secrett 5/11/10

abn Comm hq/ to
followed - which
secretariat in full allotment
from the D.P.W. Budget - the
estimates of which was
based on Dist. funds in
maintaining the roads
there being a few years ago
handed over by the P.W.D
to the Rev officers. In this
year, the amount was entirely
allotted, as a measure
of economy, though of
course the balance can
easily utilised, as in
the Bangalore Dist, the
Deputy Com has applied
for entire grant
& has also applied for Nagar
for grant on appl Bangalore
Doorni road - &

I approve & sanction
the course proposed

12/11

1/11/10

Sec to C.C.

1878

From

The Deputy Accountant General

To

The Secretary to the Chief Commissioner

Ducfte. Khasi Hills.

Dated 30th October

No.

The Examiner Public Works Accounts having been requested to furnish a statement showing the amount allotted to each P.W. Fund out of the Rupees 40 000 transferred from Imperial to District Funds as a Grant-in-aid for the maintenance of Roads, has stated in reply that the statement for Rs 11000 will be found in Appendix A to District Fund Budget for 1878-79 and for the balance of Rs 29000 reference will be made to the Local Government. The Deputy Accountant General has the honor to request that the allotment made of the Rs 29000 may be intimated at an early date to enable this Office to credit the respective Funds.

J Pearce

Deputy Accountant General

Assam

District Funds.

1878

From Irrig Chairman.

To

The Deputy Accountant General Pellypore

Dated 14 November 78.
Despatched
Received

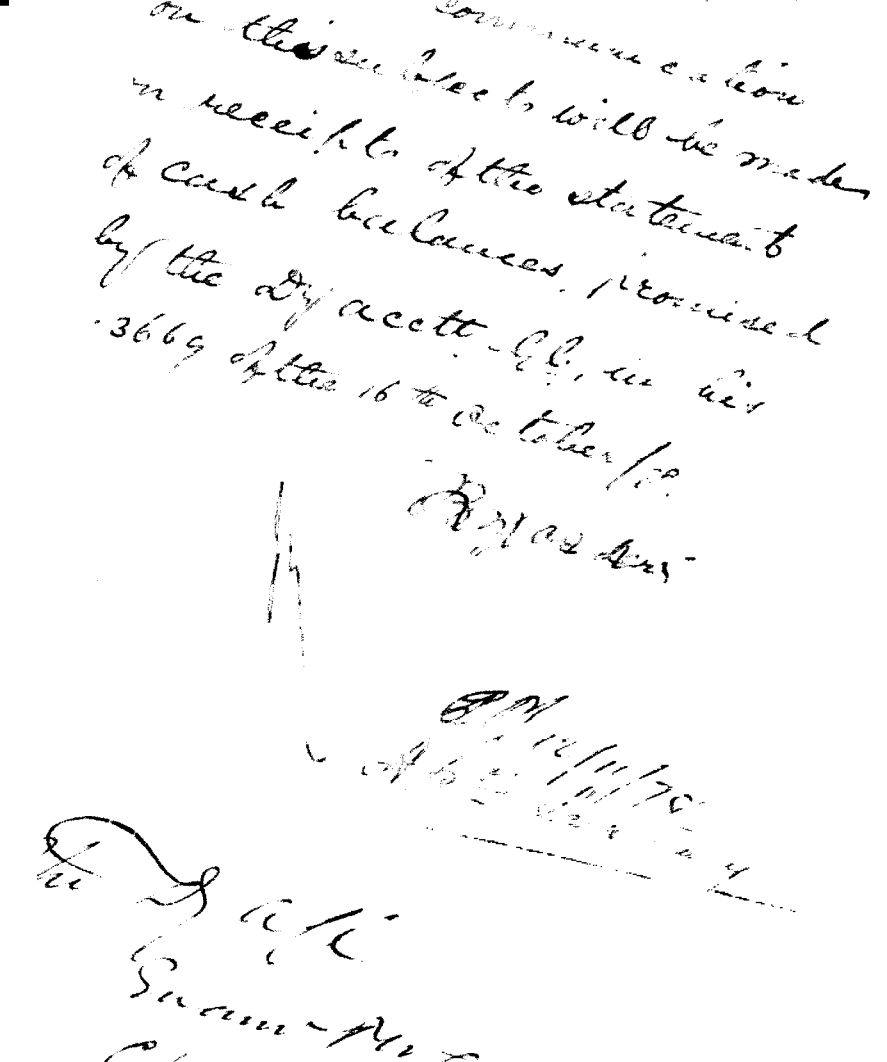
Enclosures No.

General No. 2475
No. 576

Read letter No 3960 of the 30th October 78 from the D.A.G. requesting to be informed of the allotments made to the several Dts. out of Rs 29,000, being the balance remaining out of the grant-in-aid of Rs 40,000/- made by the D.P.W. towards the maintenance of roads transferred to Dt. Funds.

Duplicate GL No 2475 of 14.11.78
D. H. No 576

Order thereon
Dy. Agt is informed that its is not intended to allot any more funds to Districts for works during the Current year, but that it is in contemplation to make over the balance of Rs 29,000/- referred to above as a contribution from Dt. Funds



No. 41. 187

From

The Deputy Accts. General in Mysore.

To

The Secretary to the Chief Commr.,
General Department.

Dated

Despatched

Received

Enclosures No. 2

General No.

No.

Submitting an abstract Statement of Receipts & Charges of Dt Funds adjusted during 1877-78 for the order of the Chief Commissioner.

Statement A & B are Enclosures in this

(Default Council on General
Irregular 1st Session

The Lord Commissioner General
to
the House of Lords
by Command of His Excellency
General Sir Richard

(Bill,

Having recently read the
Financial Accounts of the Several
Parish Departments, I have the honor
to submit an abstract Statement of the
Receipts and Charges of the Sinking Fund
as expended in the various Parishes specified
in the said Form for the year 1st

2 In explanation of the Credits
and Charges connected with the Parish
I would state that during the year
and the first seven months of the said
Sinking Funds for Relief Works and Labour
in Civil Offices were credited in the Accounts
to the District Funds and the Matters
there under was in the first instance charged
against these Funds. Previous however

to the orders of the Government of India noted
in the margin, which laid down specific
rules for the allocation of the Expenditure
on works due to Famine Relief, it became
necessary to cancel what had been done
in the Accounts, and to redistribute the
entire outlay against these Accounts as follows:

Financial

× 1169- 11th June 1877
2146- 30th July "
2531- 11th December "
1131- 27th June 1878
3135- 3rd October "

Public Works Department on account of
normal charges on works executed by
Relief Labor which would ordinarily
be borne by the Public Works Budget.

2. District Funds on account of normal
charges on Relief works ordinarily
belonging to those Funds.

Civil Department - "Famine Relief"
on account of loss arising out of abnormal
rates on works undertaken for Relief
or on which famine labor was employed,
whether belonging to Public Works Department
or District Funds.

3 Thus in carrying out the above mode
of adjustment, Rs 255766, which had been charged
against the District Funds in 1876-7 and
Rs 352130 in 1877-8 were also re-credited to
them. On the other hand the ordinary
charges of works of the character belonging

for the initial charges and maintenance for
[illegible] of [illegible] by Civil or Public
Works Officers are charged against the funds
which net results are represented by charges
of Rupees in the year 1876-77 and Rupees
in 1877-78 and the effect of these charges
is to absorb the whole of the Net Revenue of
the District, save that of Jhansi, which had
a small balance at credit, Rupees of March
1878, whilst the others were in debt to the
Public Revenue having no balance whatever
into the following:

Bangalore	Rupees	Shimoga	Rupees
Kolar	" 5,15,5	Kadur	" M.
Tumkur	" 1,05,600	Chikatoor	" 2415
		Kaimur	" 33,15,5

4 Provision for the Chief Commissioner
to declare how far these irrecoverable local charges
shall be relieved of the debt. Paragraph
of Government of India Financial Resolution of 11th December 1877 has on this subject, the passage quoted in the margin

paragraph "The Imperial Government undertakes to guarantee provincial and local funds against insolvency and to make such a grant under the head of Famine Relief as will enable the provincial Government at the end of a famine to resume with efficiency the ordinary administration."

indicates

indicates the course which the Government of India contemplated in regard to its own provinces, and it seems to me that the requirements of the case in Mysore will be met by relieving the local Funds of such an amount of debt as will enable them aided by their ordinary income and by an Economical Expenditure, to meet their requirements in the current year – 1878/9

I have the honor to be,

Sir,

Your most Obedient Servant

W Hudson

Deputy Accountant General

for Mysore

A

District Fund Receipts and charges for 1876-77.

Receipts	Bangalore	Kolar	Toomkur	Shemoga	Kadur	Chitaldroog	Mysore	Nuggur	Total	
1. Balance at credit of District Funds on 1st April 1876	15325	56931	33380	57491	8569	96222	23056	25352	316326	
Ordinary receipts	11637	20580	26035	64755	39787	27611	29004	25864	245273	
2. Grants from other local Funds	16418		7000	12905	44399	16360	6560	1040	104682	
3. Recredits on account of Relief charges transferred to Civil & Public Works Departments as State charges.	78108	34092	64835	20178	8185	34110	6514	9742	255764	See corresponding debits on account Relief works [A]
Total of year's receipts	106163	54672	97870	97838	92371	78081	42078	36646	605719	
Total Receipts & Balance	121488	111603	131250	155329	100940	174303	65134	61998	922045	

Charges

Payments by Civil Officers

on cheques against District Treasuries

Original Works										
Ordinary	3310	5218	15747	58889	7820	32422	18924	6876	149206	
Relief	56243	8690	8078	10250	1956	15228	6389	9657	116486	A
Repairs										
Ordinary	20339	16802	22594	13249	7216	19026	14312	24029	137567	
Relief	21387	24402	56757	9928	6229	18882	125	"	137710	A
Establishments	3602	2653	3365	12168	2518	8681	4460	4178	41845	
Tools and Plant										
Ordinary	19	350	665	1895	109	1697	361	798	5894	
Relief	181	"	"	"	"	"	"	"	181	A
Travellers Bungalows	221	373	570	799	1224	470	940	276	4873	
Dispensaries	471	1028	77	432	317	279	769	338	3711	
Statistical Establishment	411	411	411	415	411	587	411	411	3268	
Other charges	990	322	639	2062	110	3707	579	268	8617	
Unexpended balance	7035	4886	2094	8152	3651	63	1839	664	28384	
Total payments on cheques and bills of Civil Officers charged in District Treasury Accounts	114209	65135	111197	118259	31561	101042	49079	47490	637972	

A

These items under "Relief" amount to Rs 2,55,764 written back on the receipt side.

Summary

Balance on 1st April 1876	15325	56931	33380	57491	8569	96222	23056	25352	316326
Receipts during the year 1876-77	106163	54672	97870	97838	92371	78081	42078	36646	605719
Total including Balance	121488	111603	131250	155329	100940	174303	65134	61998	922045
Deduct Expenditure during the year 1876-77	156144	80992	156926	142391	72379	133957	62761	58101	863651
Balance on 1st April 1877	against 34656	30611	against 25676	12938	28561	40346	2373	3897	58394

Deputy Accountant General
of Mysore

2. Charges from Accounts of P.P. Disbursers —											A
Ordinary —	11,397	6718	7119	12,357	3,698	3600	8796	3382	96977	Excludes Rs 1387 Relief works	
3. Relief Works, normal charges	30538	9139	38600	11775	3120	29315	4886	7329	134702		
Grand Total —	156144	80992	156926	142391	72379	133967	62761	58101	863657		

B

District Fund Receipts and charges for 1877-78.

Receipts	Bangalore	Kolar	Tumkur	Shimoga	Kadur	Chitaldroog	Mysore	Hassan	Total
Balance against of District Funds on 1st April 1877	against 34656	30611	against 25676	12938	28561	40346	2373	3897	(Net) 58394
1 Ordinary Receipts	1022	2021	20841	6893	3068	3085	8596	7900	53426
2 Grants from other Local Funds	22490	14403	28445	94598	28570	20469	25851	12404	247230
3 Recredition account of Relief charges transferred to Civil & Public Works Departments as state charges	147816	84404	60702	8553	8475	29418	"	12762	352130
Total Receipts only	171328	100828	109988	110044	40113	52972	34447	33066	652786
Charges									
Payments by Civil Officers on cheques against District Funds									
Original Works									
Ordinary	115	11356	7576	44465	9748	29382	12810	6116	121568
Relief	100982	21280	4141	4860	2855	21524	"	9360	165002
Repairs									
Ordinary	15551	19346	12913	31929	6569	18299	10388	16122	131117
Relief	45064	63124	55914	2614	5620	6282	"	3392	182010
Establishment									
Ordinary	3693	2365	3753	12918	2958	9481	4874	4317	44359

Relief	350	"	60	1079		631	"	10	2130
Tools and Plants									
Ordinary	100	262	2766	2363	61	2074	853	1164	9643
Relief	1420	"	587	"	"	981	"	"	2988
Travellers Bungalows	149	436	602	966	2084	463	1153	343	6196
Dispensaries	273	1370	266	474	222	306	992	330	4233
Statistical Establishment	466	466	467	479	463	493	467	466	3767
Other charges	"	252	243	"	336	2091	83	"	3005
Unexpended balance	5524	"	33092	6714	"	"	"	"	45330
Total	173687	120257	122380	108861	30916	92007	31620	41620	721348
Deduct paid from balance	"	3734	"	"	2562	1679	4310	672	12957
Total payments on cheques and Bills of Civil Officers charged in District Treasury Accounts	173687	116523	122380	108861	28354	90328	27310	40948	708391
2 Charges from Accounts of P. W. Disbursers									
Ordinary	5209	3578	4609	4399	33929	3026	8708	8788	72246
3. Relief Works normal charges	102299	68495	92927	14125	7494	24121	"	20386	329847
Grand Total	281195	188596	219916	127385	69777	117475	36018	70122	1110484

Summary

	against		Against						
Balance on 1st April 1877	34656	30611	25676	12938	28561	40346	2373	3897	58394
Receipts during the year 1877/8	171328	100828	109988	110044	40113	52972	34447	33066	652786
Total including Balance	136672	131439	84312	122982	68674	93318	36820	36963	711180
Deduct Expenditure during the year 1877-78	281195	188596	219916	127385	69777	117475	36018	70122	1110484
Debit							Credit		
Balance 1st April 1878	144523	57157	135604	4403	1103	24157	802	33159	399304

Deputy Accountant-General

Mysore

Districts Circle

1879.

139-

From

To

The Secretary to the Govt of India

Dated 17

Despatched 17 January 1879

Received

Enclosures No. a

General No. 8661

H No. 342

No 4981 of 17 Dec: 1878 submitting an abstract Statement of Receipts & Charges of District Funds adjusted during 1877-78

With reference to the above requests that the abstract Statement of Expenditure referred to in ~~conveyed~~ paras 13 & 14 of the Resolution of Govt of India, Fin: Dept No 2531 of 11 Dec: 1877 may be furnished ~~from this Office~~ at an early date. ~~to enable this Office to collect the sanction of the Government of India~~

F. 8

Deputy Accountant Generals Office
Bangalore 30th January 1879

206

From

The Deputy Accountant General
of Mysore

To

The Secretary to the Chief Commissioner
General Department

Sir,

With reference to your No. 866/342 of the 17th Instant, I have the honor to submit a Statement shewing the Actual Expenditure incurred in the Civil Department on account of the Famine up to 31st December 1878, including the charges on account of loss by Abnormal rates on works on which Famine labor was employed in the Public Works Department up to the close of the year 1877-8. This item for the current year has been approximately estimated at 2¼ lacs, the final adjustment will not be made until after the close of the Financial year.

I have the honor to be,
Sir
Your most Obedient Servant

V Bruce

Deputy Accountant General
of Mysore

C. 1,955
290

187 9.

From

To

Secretary to Chief Commissioner,
General Department.

Dated

Despatched 30 January 1879

Received 31st

14 31

ENCLOSURES NO 1

General No. 5289 } 187 —7
No.

Submitting a Statement
shewing the actual expenditure
incurred on the Civil Depart
on account of the Famine up
to 31st December 1878.

Dept
31-1-79

Dist Fund

1847
113

No. 41.

1879.

From

The Deputy Accts. General in Mysore.

To

The Offg. Secretary to the Chief Commr.,
Revenue General Department.

Dated

Despatched July

Received

Enclosures No. One

General No. 1792

No.

I have the honor to forward a Statement of the Actual receipts and Charges of the District Funds for 1878-9 with Balances at debit and Credit of the Funds of the respective Districts at the close of the year in consequence of the postponement of the adjustment of the Grant of Rs 365 directed in Chief Commissioner's Proceedings Revenue Department No 1892-78 dated 25th ultimo.

W Mahon

Deputy Accountant General
of Mysore,

3.7.79

To Revenue Secretary
18.7.79

Revs. 1866

187 G 862

From The Deputy Accountant General of Mysore

To

Secretary to Chief Commissioner,
Revenue ~~General~~ Department.

Dated 16 July 1879

Despatched 17 July 1879

Received 18 July 1879

8812

ENCLOSURES NO

General No. 1813 } 187 —7
No.

1 Abstract Statement of Actual disbursements for the year 1878-9.

2. Statement shewing the gross and net revenue of General and Court Fee Stamps during the year 1878-79—

The Deputy Accountant General has the honor to submit his Annual report on Finance and Accounts for the year 1878-79 with the Statements as described in the margin, and to state that the usual Statistical returns will follow when the final Accounts of the Public Works Department are received from the Examiner—

To the Revenue Secretary

Deputy Accountant General of Mysore

17.7.79

Revr

Revr. 2.28

982

No. 41.

187 9.

From

The Deputy Acctt. General in Mysore.

To

The Offg. Secretary to the Chief Commr.,
Revenue ~~General~~ Department.

Dated 7th
Despatched August
Received 8th

8413

Enclosures No.

General No. 2009.
No.

Requests to return for revision the Annual report submitted with his No 1813 dated 16th July also the statement shewing the Actual Receipts & disbursement of District Fund for 1878-79 sent with his No 1792 of 11th instant.

8. 8. 79

To the Secretary

9-8-79

Deputy Accountant General
Bangalore Circle

From

The Deputy Accountant General
Cuddapah

To

The Secretary to the Chief Commissioner
Revenue Department

Sir,

I have the honor to state for the Chief Commissioner's information that I have now totally revised and recast the Examiner's Memorandum for the year 1876-77 in which he has expressed considerable apprehension as to the expenditure on irrigation works appearing to have been shown in the Annual Revised Estimate for 1876-77 under the heads of "Minor Works" and "District Funds". These large discrepancies in the outturn of the two years will also materially affect the figures contained in my Annual Report on Finance and Accounts. I have submitted with my docket of 15th October last the explanations called for by the Examiner and beg the

D

1879

From

To

SR 14

The Deputy Accountant
General in Mysore.

Dated 12th August

Despatched "

Received Sept 18

Enclosures No. 2 { 1 Fin. Report with 2 Stats. / 1 Stat. of Annual Receipts & charges connected with Ord. Funds.

General No. 2040

Ry. No. 354

Ltr dtd 4-30

His No. 2209 dated 7th Instt requesting the return of the Annual Financial Statements & report ~~Finance & Accounts~~, submitted with his Dockets Nos 1792 & 1813 of the 11th & 16th July/79 respectively -

Returns the statements & report asked for.

"By Order"

Sec. Secretary

at once

F

Statement shewing
the Estimated loss of
Revenue

E

Statement shewing the Estimate

	No.	Items	Demand in Ordinary year 1875-76	Demand in Famine years 1876-77	1877-78	Estimate 1878-79	Colu 4
	1	2	3	4	5	6	7	
Provincial	1	Land Revenue	73,78,225	64,35,694	72,70,654	70,00,000 ⊗	— 94
	2	Forest	4,45,688	4,72,760	4,79,283	4,43,000 *	+ 2
	3	Abkarri	12,32,773	11,69,599	10,25,596	11,00,000	— 6
	4	Assessed Taxes	3,67,728	3,50,686	3,03,662	3,67,000	—
	5	Customs (Sayer)	5,93,933	4,57,349	3,66,231	4,76,000	— 1
	6	Salt-Duties	11,485	5,287	6,114	9,000	—
	7	Stamps	5,64,575	5,07,246	4,96,873	5,34,000	— 5
	8	Post Office	54,281	59,749	55,450	60,000	+
	9	Law and Justice	1,01,812	1,06,369	1,14,004	1,24,000	+
	10	Police	4,801	9,529	8,527	8,000	+
	11	Public Works	41,684	40,843	25,073	5,000	—
	12	Mint	16,168	5,000	148	"	—
	13	Miscellaneous	1,63,515	1,40,113	1,21,298	1,47,000	— 2
		Total	1,09,76,668	97,60,224	1,02,72,913	1,02,73,000	— 12
Local		Local Cess	5,12,063	4,85,451	4,94,574	5,00,000	—
		Grand Total	1,14,88,731	1,02,45,675	1,07,67,487	1,07,73,000	— 12

— Al

No.	Items
1	Loss of revenue demand as compared with
2	Balance uncollected on 31st March 187
	Deduct amount collected up
	Net Loss of reve including ...
3	Excess outlay on account of Famine up to 3 debiting Revenue (Vide

⊗ December — Mysore a
September — Bangalor
October — Madura

Ed
HR

Loss of, (Revenue).

Difference between

mns Columns 5	Columns 4 & 6	Columns 4 & 7	Total of Columns 8 to 10	(Remarks
9	10	11	12	
531 —	107571 —	378225 —	1428327	⊗ Annual audit settlements reports of 3 Talukas only Dodere, Kannali and Gori Bichuer have been received:
072 +	33595 —	2688 +	57979	
174 —	207177 —	132773 —	403124	
042 —	64066 —	728 —	31836	The total Land Revenue demand of the 3 Talukas for 1877-78 amounted to Rs. — 243647
584 —	227702 —	117933 —	482219	
198 —	5371 —	2485 —	14054	... Do ... Do ... for 1878 79 — 233334
329 —	67702 —	30575 —	155606	Less Rs. — 10308
468 +	1169 +	5719 +	12356	By 4.23 per cent. Calculating accordingly
557 +	12192 +	22188 +	38937	i.e. reducing the Land Revenue Demand of
728 +	3726 +	3199 +	11653	1877-78 by 4 4 per cent, the estimated demand
841 —	16611 —	36684 —	54136	of 1878-79 amounts to Rs 696,000 and odd,
168 —	16020 —	16168 —	43356	or in round numbers 700,000.
402 —	42217 —	16515 —	82134	
444 —	703755 —	703668 —	2623867	* Reduced as per recent revised estimate submitted to Judea.
612 —	17489 —	12063 —	56164	
056 —	721244 —	715731 —	2680031	

Abstract:—

	Provincial	Local	Total
Total of 1875-76	2623867	56164	2680031
Do	6371849	362331	6734180
Total —	8995716	418495	9414211
⊗ ———	3635944	208801	3844745
ue ———	5359772	209694	5569466
Dec. 1878 —	5504545	400106	5904651
Total	10864327	609800	11474117

d Hassan
, Kolar, Tumkur and Chitaldroog.
d Shimoga.

D

Statement Showing the Expenditure incurred on accou

Details	1876-77	1877-78	April	May
Loss or Excess outlay on account of abnormal rates on works charged against Famine Relief—				
Roads and Buildings	1,859	2,13,500		
Irrigation	18,958	1,35,046		
Railway	"	1,63,780		
District Funds works	36,402	14,7075	1,83,471 / 43,863	Local
2. Relief works Executed by Municipality	31,470	17,393	2,32,340	
3. Expenditure on Relief Camps and Kitchens	124,612	2,784,529	30,834	10,85
4. Village Relief	"	29,102	40,068	21,142
5. Allowance to Officers and Establishment for Relief Operations	2,802	2,44,934	33,652	29,78
6. Temporary Hospitals		4350		
7. Compensation for dearness of Grains to Local Force	77051	226057	4,520	8875
8. Famine allowance to subordinate Establishment on pay not Exceeding 16 Rs	6,1169	2,13,625	7,033	7,331
9. Inspection of imported Grain	"	878	"	"
10. Interring paupers apart from Famine Grants		2814	"	"
11. Miscellaneous	1071	500	"	1,921
12. Proviety of Grants made by the Madras Government for opening out roads in Wynaad for Relief purpose	"	"	"	8,786
Total Rupees	355394	42,53583	116,107	88,700
Recoveries from Grants on account of Relief Camps & Kitchens	"	3,733	1,777	14,56
Sale proceeds of articles at Kitchens	"	4107	50	1,05
Total Rupees	"	7,840	1,827	15,61

N.B. The outlay charged against the Public Works Budget on account of works on which famine labor was employed Amount Rs 8,09,726

Compd [illegible]

t of the Famine in Mysore from October 1876 to 31st December 1878

June	July	August	September	October	November	December 1878	Total	Grand Total
			Estimated by the Examiner Public Works Department as charge for the year			4,20,000	4,25,000	1,[illegible],620
								[illegible]
12205	16,980	13,839	13,300	11,394	9,132	5430	12,3975	20,33,119
11,471	20,802	15,664	9,600	5,000	4,570		12,5,240	15,[illegible]47
23,347	24,716	19,828	12,777	11,010	9,331	7,392	1,18,37	4,19,5[illegible]3
"	"	"	"	"	"	"	"	4350
1076	14,012	11,090	11,679	2,284	2,097	834	57,173	4,00,[illegible]32
7,931	2,862	2,352	2,015	2,670	236	50	32,460	3,07,554
"	"	"	"	"	"	"	"	87,8[illegible]
"	"	"	"	"	"	"	"	12814
2,713	4,139	44	50	"	"	48	8,965	10,536
3,621	"	"	"	"	"	744	15,203	12,200
62,364	83,071	62,823	46,621	32,308	25,804	1,30,588	4,60,900	[illegible],943
3106	622	10286	9017	5,606	7249	[illegible]24	[illegible]3035	[illegible]
13	"	1588	82	202	46	839	3,928	[illegible]50
3,119	622	11,874	9,099	5,808	7,295	2,263	57,035	[illegible]

Roads and Buildings — 406672
Irrigation — 247021
Railway — 156033
809,726

1 Copy

Chief Assistant

[illegible]
[illegible]
[illegible]

C

Abstract Statement
shewing the Demand
Collection and Balance
on account of Fermine
Years.

C

Abstract Statement shewing the Demand, Collection, a

1876

	Provincial						
	Land Revenue			Other Items			
Balance up to 31st March 1876.	14,87,883	8	5	1,76,860	15	5½	1
Demand for 1876-77	64,35,696	14	-	33,24,531	6	-	9
Total	79,23,580	6	5	35,01,392	5	5½	11
Deduct collections including remissions	51,15,481	-	3½	31,82,760	13	11½	8
Balance on 31st March 1877	28,08,099	6	1½	3,18,631	7	6	3
Add, demand for 1877-78.	72,70,653	12	5	30,02,263	10	1	10
Total	1,00,78,753	2	6½	33,20,895	1	7	13
Deduct collections including remissions	43,30,802	7	½	26,39,454	10	3	6
Balance on 31st March 1878	57,47,950	11	6	6,81,440	7	4	6
Deduct amount Outstanding on 31st March 1876 on account of Demand of previous years.	36,120	14	5	21,420	13	4	
Net amount Outstanding on account of the demand of the famine years 1876-77 & 1877-78.	57,11,829	13	1	6,60,019	10	-	6

E D
S R

To Balance on account of Famine year A.
1787/88

Local			Sola C			Sola C		
64,744	7	10½	94,400	6	3	17,59,144	14	1½
60,228	4	"	4,85,451	5	7	1,02,45,679	7	7
24,972	11	10½	5,79,851	11	10	1,20,04,824	7	8½
98,241	14	3	3,91,355	12	5½	8,89,597	10	8½
26,730	13	7½	1,88,495	15	4½	33,15,226	13	"
72,917	6	6	4,94,574	7	7	1,07,67,491	14	1
99,648	4	1½	6,83,070	6	11½	1,40,82,718	11	1
70,257	1	3½	3,18,484	12	6	72,88,741	13	9½
29,391	2	10	3,64,585	10	5½	67,93,976	13	3½
57,541	11	9	2,254	14	"	59,796	9	9
71,849	7	1	3,62,330	12	5½	67,34,180	3	6½